

**Title 12-DEPARTMENT OF REVENUE  
Division 10-Director of Revenue  
Chapter 8 - Inheritance and Estate Tax**

**12 CSR 10-8.010 Definitions**

(Rescinded June 30, 2022)

*AUTHORITY: sections 136.030 and 136.120, RSMo 1986. Inheritance tax rule 61-010 was last filed on Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Dec. 8, 2021, effective June 30, 2022.*