

**Title 12 - DEPARTMENT OF REVENUE  
Division 10 - Director of Revenue  
Chapter 2- Income Tax**

**ORDER OF RULEMAKING**

By the authority vested in the director of revenue under section 143.961, RSMo. 1986, the director adopts a rule as follows:

**12 CSR 10-2.067** Failure to Pay Estimated Tax for Tax Years Ending After December 31, 1989 **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on November 15, 2021 (46 MoReg 2149). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.