

TITLE 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 2—Income Tax

PROPOSED AMENDMENT

12 CSR 10-2.125 Cultural Contributions. The department is amending section (1)(D).

PURPOSE: The amendment updates the IRS section reference and the authority.

PURPOSES: This rule establishes the requirements and procedures for claiming the deduction provided in section 143.141, RSMo for contributions of literary, musical, scholarly and artistic compositions.

(1) The itemized deduction authorized by section 143.141(3), RSMo for cultural contributions will be allowed if the following requirements are met:

- (A) The taxpayer must itemize deductions on both the federal and Missouri returns for the tax year in which the cultural contribution is made;
- (B) The not-for-profit agency or institution to which the contribution is made must be exempt from taxation as specified in section 501 of the Internal Revenue Code (IRC);
- (C) The taxpayer must be the original creator of the literary, musical, scholarly or artistic composition which constitutes the cultural contribution;
- (D) The cultural contribution must be appraised within one (1) year of donation by a qualified appraiser who is not a relative of the donor or donee as defined **either** in Title 26, IRC sections [168(e)(4)(D)] **267(b) or 1313(c)**. The appraisal must contain a detailed description of the composition, the appraiser's name, address, phone number and be signed and dated by the appraiser under penalties of perjury;
- (E) The appraisal must be attached to the income tax return and be accompanied by a sworn statement from the donor and donee which indicates acceptance, by both, of the fair market value fixed by the appraiser. The statement shall also show the actual date of the donation of the cultural contribution, the donor's address and telephone number and the address where the composition may be viewed, if applicable; and
- (F) The cultural contribution and the appraisal are subject to review and approval by the Department of Revenue. The amount of the deduction for the cultural contribution shall not exceed the appraised value established in subsection (1)(E) reduced by any amount deducted from federal adjusted gross income attributable to the contribution. Those parts of the federal income tax return pertaining to that deduction shall be attached to the Missouri return.

AUTHORITY: sections [143.591] **143.571 and 143.961**, RSMo [1994] **2026**. * Original rule filed Jan. 15, 1985, effective June 13, 1985. Amended: Filed Sept. 10, 2026.

**Original authority: 143.591, RSMo 1972.*

Public Cost: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

Private Cost: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, General Counsel's Office, 301 West High Street, Room 670, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*