TITLE 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 41—General Tax Provisions

PROPOSED AMENDMENT

12 CSR 10-41.030 Power of Attorney. The department is amending sections (2), (4), (5), and (6), adding new sections (7) and (11), and renumbering as necessary.

PURPOSE: This amendment specifies a power of attorney form that may, but is not required, to be used to designate a duly authorized representative for purposes of receiving a taxpayer's confidential tax information, elaborates on the effect of a power of attorney designation and a notice of entry of appearance, and confirms that a marked tax return checkbox is sufficient to designate a preparer and all current and future members of the preparer's firm as authorized representatives for the relevant tax year.

(2) Except as otherwise provided by regulation, in order for a third party to qualify as a duly authorized representative, the taxpayer must execute and file with the Department of Revenue a power of attorney designating the third party as **the** taxpayer's duly authorized representative. **The power of attorney may be completed and filed using Form 2827, Power of Attorney, which, along with its instructions (Form 2827I), is hereby incorporated by reference as published by the Missouri Department of Revenue, March 2025, and available at www.dor.mo.gov or the Harry S Truman State Office Building, 301 W. High St., Jefferson City, MO 65101. This rule does not incorporate any subsequent amendments or additions.**

(4) The power of attorney must be executed as follows:

(G) Trustee Under Agreement or Declaration. In the case of a taxpayer who has appointed a trustee, by the trustee. If there is more than one (1) trustee appointed, all should join unless it is shown that less than all have authority to act. Department of Revenue officials may require the submission of documentary evidence of the authority of the trustee to act **on behalf of the trust and its assets**. Evidence may be either a copy of the trust instrument, properly certified, or certified copies of contracts from the trust instruments showing—

1. The date of the instrument;

2. That it is or is not of record in any court;

3. The beneficiaries;

4. The appointment of the trustee, the authority granted and other information as may be necessary to show that authority extends to Missouri tax matters; and

5. That the trust has not been terminated and the trustee appointed in the trust is still acting. In the event that the trustee appointed in the original trust instrument is no longer acting and has been replaced by another trustee, documentary evidence of the appointment of the new trustee should be submitted;

(L) Deceased Taxpayers. In the case of a deceased taxpayer, by the personal representative of a probate estate if one has been appointed and is acting and responsible for disposition of the matter pending with the department. If no personal representative is acting or responsible for disposition of the matter, or the estate has been distributed to the residuary legatee(s), the power of attorney should be executed by the individual appointed to handle the affairs of the deceased in a will. Department of Revenue officials may require the submission of a statement from the court certifying that no personal representative *[or trustee]* under the will is acting or responsible for disposition of the matter and copies of the will. In the event that the decedent died intestate and the personal representative has been discharged and is not responsible for disposition of the matter, or none was ever appointed, the power of attorney must be executed by the distributees. Department of Revenue officials may require the submission of evidence of the discharge of the personal representative if one had been appointed and evidence that the personal representative is not responsible for disposition of the matter and statements made under penalties of perjury and other appropriate evidence as can be produced tending to show the relationship to the deceased of the signatories to the power of attorney and the right of each of them to the respective shares claimed under the law of the domicile of the deceased.

(5) The execution of a power of attorney by the taxpayer allows the representative to obtain copies of all confidential information in the hands of the Department of Revenue with respect to the tax matters designated by the taxpayer. In addition, the authorized representative is permitted to represent the taxpayer before the Department of Revenue with respect to the tax matters designated by the taxpayer. **In addition, unless the power of attorney is expressly limited by the taxpayer, the designation of an authorized representative permits him or her to act on behalf of the taxpayer, with respect to the Department of Revenue, to the fullest extent allowed by law (for example, by closing accounts for, and entering into agreements on behalf of, the taxpayer).**

(6) Instances a power of attorney is required include, but are not limited to*[:]*—

(7) The submission of a power of attorney form is not required for a practicing attorney at law, in good standing with The Missouri Bar, to receive the confidential tax information of that attorney's client when such information is directly involved in a pending action or proceeding, the director of revenue is a party to the proceeding, and the proceeding is pursuant to, or brought to enforce, the revenue laws of Missouri. The practicing attorney's notice of entry of appearance (or substantial equivalent) on behalf of a client in such proceeding, filed with a court and bearing the practicing attorney's physical or electronic signature, is sufficient to establish that the practicing attorney represents that client. The Department of Revenue may require additional documentation or evidence to support the disclosure of confidential tax information in this circumstance.

*[(7)]***(8)** If an individual taxpayer has executed a durable power of attorney, it is not necessary that the taxpayer execute any other power of attorney if the durable power of attorney specifies that the power of attorney has the authority to act on tax matters and the power to receive confidential tax information. The duly authorized representative must submit a copy of the durable power of attorney to the department with the representative's request for confidential

information. If the power of attorney document does not provide sufficient information for the Department of Revenue to determine the identity of the taxpayer, then the Department of Revenue may request a form prescribed by the director.

*[(8)]***(9)** If the taxpayer executes a second power of attorney, the taxpayer shall specify whether the execution of a second power of attorney revokes the prior named representative's authority. The taxpayer may revoke a power of attorney granted to a representative without authorizing a new representative.

*[(9)]***(10)** If the mailing address a taxpayer has furnished the Department of Revenue is the mailing address of a third party (for example, John Doe, c/o Jane Smith, C.P.A.), the Department of Revenue will treat this as a release of confidential tax information to the named third party. As a result all tax information, returns, reports, billing notices, and deficiencies will be forwarded to the taxpayer using the address as supplied by the taxpayer for that specific tax. Submission of a power of attorney form by a taxpayer will not in itself suffice as an official notification of mailing address change with the department.

(11) A taxpayer who files a physically or electronically signed tax return showing a checked or marked box indicating that the director of revenue or the director's delegate may discuss the return and attachments with the preparer or any member of the preparer's firm has thereby designated that preparer and all current and future members of the preparer's firm as authorized representatives for purposes of receiving the taxpayer's confidential tax information for the period or periods to which that tax return relates.

AUTHORITY: sections 32.057.2(1)(a) ***and 136.120****, RSMo [Supp. 2012]* ***2016****. Original rule filed June 17, 1986, effective Nov. 28, 1986. For intervening history, please consult the Code of State Regulations. Amended: Filed June 15, 2026.*

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, Legislative Office, 301 West High Street, Room 218, 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.