

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

PROPOSED RESCISSION

12 CSR 10-2.135 Frivolous Returns. This rule provided examples of misleading or incomplete returns and when the penalty for filing that return would be imposed.

PURPOSE: This rule is being rescinded as it duplicates statute.

AUTHORITY: section 143.773, RSMo 1994. Original rule filed Jan. 15, 1985, effective June 13, 1985. Amended: Filed Aug. 14, 1986, effective Nov. 28, 1986. Rescinded: May 11, 2026.*

**Original authority: 143.773, RSMo 1984.*

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

Private Cost: This proposed rescission 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 rescission 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.*