

**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 2016, the Director amends a rule as follows:

**12 CSR 10-2.105** Report of Changes in Federal Income Tax Return **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 15, 2023 (48 MoReg 1014). No changes have been made in the proposed amendment, so it is not reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.