

**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 143.1170, RSMo 2021 the director adopts a rule as follows:

**12 CSR 10-2.725 Foster Parent Tax Deduction is adopted.**

A notice of proposed rulemaking containing the text of the proposed rule was published in the Missouri Register on March 1, 2023 (48 MoReg 5). No changes have been made in the proposed rule, 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 received.