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Dear Missouri Society of CPAs:

This letter updates prior Department communications on the implementation of the SALT Parity Act (Section 143.436, RSMo). Late last year, the Taxation Division posted frequently asked questions (FAQs) on our website regarding the Salt Parity Act. Since the publication of those FAQs the Department has had multiple inquiries from our customers. The majority of these questions were regarding Trusts and Estates.

After engaging in stakeholder feedback, the Department has determined that Trusts and Estates may claim the PTE credit against the fiduciary tax, and the Department will continue to work with our stakeholders to clarify language in statute.

If you have questions, you may contact the Department at the phone number, e-mail address, or mailing address listed above.

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