



Electronic Payment Options For Quarter-Monthly (Weekly) Withholding Tax Filers

Income tax withheld by your company falls within the provisions of [Section 143.225, RSMo](#), which requires you to electronically submit Missouri withholding tax payments on a quarter-monthly basis. Quarter-Monthly periods are defined as:

1. The first seven days of the calendar month.
2. The 8th to the 15th day of the calendar month.
3. The 16th to the 22nd day of the calendar month.
4. The 23rd day to the end of the calendar month.

As a quarter-monthly filer, you are required to pay at least 90 percent of the actual tax due within three banking day following the end of the quarter-monthly period. If there is not a payroll during a quarter-monthly period, no quarter-monthly payment is necessary. Your monthly Employer's Return of Income Taxes Withheld (Form MO-941), reporting your actual withholding tax liability for the month, is still due on the 15th of each month (or the next business day if the 15th falls on a weekend or holiday) following the month you collect the taxes, and at the end of the month following the third month of the quarter. Any additional tax due must be paid on or before the due date of the monthly tax return. See the Employer's Tax Guide ([Form 4282](#)) for additional information regarding quarter-monthly payments.

All employers subject to the requirement of quarter-monthly filing must file and pay employer withholding tax electronically. Quarter-monthly filers must submit an Employer's Return of Income Taxes Withheld (Form MO-941), after making Quarter-Monthly Payments. Option 1 and Option 2 filers can choose to submit the reconciliation online at <https://dors.mo.gov/tax/whtxonline/Login.jsp>. Because of the electronic filing requirement, paper returns and payment vouchers will no longer be available for quarter-monthly filers. Amended returns, however, must still be submitted by paper. Blank copies of amended returns are available at: <http://dor.mo.gov/forms/>.

Option 1:



Quarter-Monthly filers can make withholding tax payments online using a credit card or E-Check (Electronic Bank Draft) through our website <http://dor.mo.gov/business/payonline.php>.

- All valid withholding tax filers (with account in an active status) can use this system.
- The system will ask for your Missouri Tax Identification Number, tax period and the amount of payment.
- Other payment information will be needed such as name, address, credit card number, or bank routing and account number, etc.
- A payment can be scheduled up to 45 days in advance.
- The postmark date of the transaction is the date the payment is effective.
- The payment will process within 2-3 working days of the effective date.
- The monthly Form MO-941 reconciliation can be submitted using this online system after all Quarter-Monthly payments have been made for that month.

Option 2:



Quarter-Monthly filers May also elect to make their withholding tax payments using the Automated Clearing House Credit (ACH) method.

- To make payments through the ACH Credit Payment method, you must make arrangements with your financial institution or service provider to originate the transaction and pay the associated costs.
- You must work with your financial institution or service provider to ensure that the required "TXP" tax information is transmitted with the payment. The Electronic File Specifications and Record Layouts for EFT of Business Tax Return and Payment Using ACH Credit with TXP Addendum ([Form 4585](#)) may be used for reference.
- After sending a pre-notification test, please contact the Department at (573) 751-8150 to verify if the test was successful.
- The postmark date of the transaction is the Federal Reserve settlement date.
- Work with your financial institution or service provider to ensure payments are timely.
- If you have questions regarding electronic payment options, call (573) 751-8150.

2017 Quarter-Monthly Withholding Payment Due Dates

Tax Period	Period Covered	Due Date
January 2017	Jan 01 - 07	Jan 11, 2017
	Jan 08 - 15	Jan 19, 2017
	Jan 16 - 22	Jan 25, 2017
	Jan 23 - 31	Feb 03, 2017
February 2017	Feb 01 - 07	Feb 10, 2017
	Feb 08 - 15	Feb 21, 2017
	Feb 16 - 22	Feb 27, 2017
	Feb 23 - 28	Mar 03, 2017
March 2017	Mar 01 - 07	Mar 10, 2017
	Mar 08 - 15	Mar 20, 2017
	Mar 16 - 22	Mar 27, 2017
	Mar 23 - 31	Apr 05, 2017
April 2017	Apr 01 - 07	Apr 12, 2017
	Apr 08 - 15	Apr 19, 2017
	Apr 16 - 22	Apr 26, 2017
	Apr 23 - 30	May 03, 2017
May 2017	May 01 - 07	May 10, 2017
	May 08 - 15	May 18, 2017
	May 16 - 22	May 25, 2017
	May 23 - 31	Jun 05, 2017
June 2017	Jun 01 - 07	Jun 12, 2017
	Jun 08 - 15	Jun 20, 2017
	Jun 16 - 22	Jun 27, 2017
	Jun 23 - 30	Jul 06, 2017

Tax Period	Period Covered	Due Date
July 2017	Jul 01 - 07	Jul 12, 2017
	Jul 08 - 15	Jul 19, 2017
	Jul 16 - 22	Jul 26, 2017
	Jul 23 - 31	Aug 03, 2017
August 2017	Aug 01 - 07	Aug 10, 2017
	Aug 08 - 15	Aug 18, 2017
	Aug 16 - 22	Aug 25, 2017
	Aug 23 - 31	Sep 06, 2017
September 2017	Sep 01 - 07	Sep 12, 2017
	Sep 08 - 15	Sep 20, 2017
	Sep 16 - 22	Sep 27, 2017
	Sep 23 - 30	Oct 04, 2017
October 2017	Oct 01 - 07	Oct 12, 2017
	Oct 08 - 15	Oct 18, 2017
	Oct 16 - 22	Oct 25, 2017
	Oct 23 - 31	Nov 03, 2017
November 2017	Nov 01 - 07	Nov 13, 2017
	Nov 08 - 15	Nov 20, 2017
	Nov 16 - 22	Nov 28, 2017
	Nov 23 - 30	Dec 05, 2017
December 2017	Dec 01 - 07	Dec 12, 2017
	Dec 08 - 15	Dec 20, 2017
	Dec 16 - 22	Dec 28, 2017
	Dec 23 - 31	Jan 04, 2018

Monthly Withholding Return Due Dates

Reporting Period	Due Date
Jan 2017	Feb 15, 2017
Feb 2017	Mar 15, 2017
Mar 2017	May 1, 2017
Apr 2017	May 15, 2017
May 2017	Jun 15, 2017
Jun 2017	Jul 31, 2017
Jul 2017	Aug 15, 2017
Aug 2017	Sep 15, 2017
Sep 2017	Oct 31, 2017
Oct 2017	Nov 15, 2017
Nov 2017	Dec 15, 2017
Dec 2017	Jan 31, 2018

Quarterly Withholding Return Due Dates

Reporting Period	Due Date
Jan - Mar 2017	May 1, 2017
Apr - Jun 2017	Jul 31, 2017
Jul - Sep 2017	Oct 31, 2017
Oct - Dec 2017	Jan 31, 2018

If you have any questions or require additional information, please contact us at:

Missouri Department of Revenue
P.O. Box 3375
Jefferson City, MO 65105-3375

E-mail: withholding@dor.mo.gov

Fax: (573) 522-6816

Telephone: (573) 751-7200

Visit <http://www.dor.mo.gov/business/withhold/efilereq.php>
for additional information.