



Missouri
DEPARTMENT OF REVENUE



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2012 TAX CALENDAR

DOR-4714



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TAXPAYER ASSISTANCE NUMBERS AND ADDRESSES

Missouri Department of Revenue Taxation Division

- Individual Income Tax and Property Tax
Credit Claim Refund Inquiry Line: (573) 751-3505
 - Individual Income Tax: (573) 751-3505
 - Sales/Use Tax: (573) 751-2836
 - Financial Institution Taxes: (573) 751-2326
 - Corporation Income and Franchise Tax: (573) 751-4541
 - Fuel Tax: (573) 751-2611
 - Withholding Tax: (573) 751-3505
 - Account Resolution: (573) 751-7200
 - Electronic Filing: (573) 751-3930
 - Tire and Battery Fee: (573) 751-2836
 - Cigarette and Tobacco Taxes: (573) 751-7163
 - Business Tax Registration (573) 751-5860
- Automated Return Inquiry: (573) 526-8299
Forms-by-Fax: (573) 751-4800
Internet Address: www.dor.mo.gov/tax

(Calculating forms for income tax, a refund inquiry, an interest calculator and a withholding tax calculator are available on the Department's web site at <http://dor.mo.gov>.)

Individuals with speech or hearing impairments may call TDD (800) 735-2966 or fax (573) 526-1881.

NOTE: Due dates shown for corporation income and franchise tax are based on calendar year filers.

Department of Revenue — Tax Assistance Centers

Cape Girardeau
3102 Blattner, Suite 102
Cape Girardeau, MO 63702-0909
(573) 290-5850
E-mail: capetax@dor.mo.gov

Jefferson City
301 W. High St., Room 330
Jefferson City, MO 65101
(573) 751-7191
E-mail: jctax@dor.mo.gov

Joplin
1110 E. Seventh, Suite 400
Joplin, MO 64801-2398
(417) 629-3070
E-mail: joptax@dor.mo.gov

Kansas City
615 East 13th St., Room 127
Kansas City, MO 64106
(816) 889-2944
E-mail: kctax@dor.mo.gov

St. Joseph
525 Jules, Room 314
St. Joseph, MO 64501
(816) 387-2230
E-mail: stjtax@dor.mo.gov

St. Louis
3256 Laclede Station Rd., Suite 101
St. Louis, MO 63143
(314) 877-0177
E-mail: stltax@dor.mo.gov

Springfield
149 Park Central Square, Room 313
Springfield, MO 65806
(417) 895-6474
E-mail: sprtax@dor.mo.gov

The Department offers alternative filing methods:

- TXP Bank Project is offered for withholding tax, declaration of estimated corporation income tax payments, and sales/use tax payments.
- Online filing and payments are offered for sales tax, use tax and withholding tax. Online payments are offered for corporation income tax, individual income tax, motor fuel tax, tobacco tax, and tire/battery fee at <http://dor.mo.gov/tax/business/payonline.htm>

NOTE: An alternative payment method must be used for quarter-monthly sales/withholding tax payments. Paper vouchers are not offered. To learn




more about alternative filing methods, access the Department's web site at <http://dor.mo.gov/electronic/>, telephone (573) 751-3930, or e-mail elecfile@dor.mo.gov.

The Department also encourages electronic/internet filing options for individual income tax. In 2011 the Department received more than 2,000,000 electronically filed returns. Electronically filed returns offer many benefits to the taxpayer including receipt acknowledgment, faster refunds, accuracy, and convenience.



JANUARY 2012

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
New Year's Day (Federal/State Holiday)  1	OBSERVED New Year's Day (Federal/State Holiday) 2	Motor Fuel Supplier Report Due Motor Fuel Distributor Report Due 3	4	Final December 2011 Quarter- Monthly Sales/Use <u>and/or</u> Withholding Tax Payment Due 5	6	7
8	9	10	Quarter-Monthly Sales/Use <u>and/or</u> Withholding Tax Payment Due 11	12	13	14
15	Martin Luther King, Jr. Day (Federal/State Holiday)  16	Cigarette Tax Credit Account - Payment & Report Due Form MO-104OES Due (Individual) Other Tobacco Products - Monthly Report Due 17	18	Quarter-Monthly Sales/Use <u>and/or</u> Withholding Tax Payment Due 19	Cigarette Tax Cash Account Return Due 20	21
22	23	24	Quarter-Monthly Sales/Use <u>and/or</u> Withholding Tax Payment Due 25	26	27	28
29	30	Annual, Monthly, and Quarterly Sales/Use, Withholding, & Tire & Battery Fee Return Due Motor Fuel Distributor Report Due 31				

FEBRUARY 2012

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
				Motor Fuel Supplier Report Due	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due	
			1	2	3	4
5	6	7	8	9	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due	11
12	Lincoln Day - Observed (State Holiday) 	Other Tobacco Products & Cigarettes - Annual License Renewals Due Valentine's Day 	Cigarette Tax Credit Account - Payment & Report Due Other Tobacco Products - Monthly Report Due Monthly Withholding Tax Return Due	16	17	18
19	President's Day (Federal/State Holiday) 	Cigarette Tax - Cash Accounts Return Due Monthly Sales/Use Tax Return Due Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due	22	23	24	25
26	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due	28	Motor Fuel Distributor Report Due	29		



MARCH 2012

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
				Form MO-1040 Due for Farmers to Achieve Underpayment Exempt Status Quarterly Insurance Tax Payments Due 1	Motor Fuel Supplier Report Due 2	3
4	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due 5	6	7	8	9	10
Daylight Savings Time Begins  11	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due 12	13	14	Calendar Year Cooperatives Form MO-1120 with an automatic extension due Other Tobacco Products - Monthly Reports Due Cigarette Tax Credit Account - Payment and Report Due Monthly Withholding Tax Return Due 15	16	St. Patrick's Day  17
18	19	Spring Begins Cigarette Tax Cash Account Return Due Monthly Sales/Use Tax Return Due Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due 20	21	22	23	24
25	26	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due 27	28	29	30	31




APRIL 2012

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
 <p>Happy April Fool's Day!</p> <p>1</p>	<p>Motor Fuel Supplier Report Due</p> <p>Motor Fuel Distributor Report Due</p> <p>2</p>	<p>3</p>	<p>Quarter-Monthly Sales/Use <u>and/or</u> Withholding Tax Payment Due</p> <p>4</p>	<p>5</p>	<p>6</p>	<p>7</p>
<p>Easter</p>  <p>8</p>	<p>9</p>	<p>10</p>	<p>Quarter-Monthly Sales/Use <u>and/or</u> Withholding Tax Payment Due</p> <p>11</p>	<p>12</p>	<p>13</p>	<p>14</p>
<p>15</p>	<p>Cigarette Tax Credit Account - Payment and Return</p> <p>Other Tobacco Products Monthly Report</p> <p>Business Consumer's Use Tax Return Due</p> <p>16</p>	<p>TAX DAY See below for items due on this day.</p> <p>17</p>	<p>Quarter-Monthly Sales/Use <u>and/or</u> Withholding Tax Payment Due</p> <p>18</p>	<p>Show-Me Green Sales Tax Holiday</p> <p>19</p>	<p>Show-Me Green Sales Tax Holiday</p> <p>Cigarette Tax - Cash Accounts Return Due</p> <p>20</p>	<p>Show-Me Green Sales Tax Holiday</p> <p>21</p>
<p>Show-Me Green Sales Tax Holiday</p> <p>22</p>	<p>Show-Me Green Sales Tax Holiday</p> <p>23</p>	<p>Show-Me Green Sales Tax Holiday</p> <p>24</p>	<p>Show-Me Green Sales Tax Holiday</p> <p>Quarter-Monthly Sales/Use <u>and/or</u> Withholding Tax Payment Due</p> <p>Admin. Professionals Day</p> <p>25</p>	<p>26</p>	<p>27</p>	<p>28</p>
<p>29</p>	<p>Motor Fuel Distributor Report Due</p> <p>Monthly and Quarterly Sales/Use, Withholding, and Tire & Battery Fee Return Due</p> <p>30</p>	<p>The following items are due on April 17, 2012: Form MO-1120ES--Form MO-1040ES Calendar Year Forms: MO-1040, MO-1040A, MO-1040P, MO-PTC, MO-1041, MO-1065, MO-1120, MO-1120S, MO-1040V, MO-60 and MO-7004. Annual Individual Consumer's Use Tax Return Financial Institution Tax Returns Resident MO-ATC, MO-CIC and MO-FPT claims Annual Surplus Lines Insurance Tax Payment</p>				

MAY 2012

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		Annual Captive Insurance Tax Payment Due 1	Motor Fuel Supplier Report Due 2	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due 3	4	5
6	7	Truman's Day (State Holiday)  8	9	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due 10	11	12
 13	14	Cigarette Tax Credit Account - Payment and Return Due Other Tobacco Products Monthly Reports Due Forms MO-1120 and MO-7004 due for those filing Federal Form 990-T Monthly Withholding Tax Return Due 15	16	17	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due 18	19
20	Cigarette Tax - Cash Accounts Returns Due Monthly Sales/Use Tax Return Due 21	22	23	24	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due 25	26
27	Memorial Day - Observed (Federal/State Holiday)  28	29	30	Motor Fuel Distributor Report Due 31		

JUNE 2012

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<p>Due on June 20, 2012:</p> <p>Quarter-Monthly Sales/Use <u>and/or</u> Withholding Tax Payment Due</p> <p>Cigarette Tax -Cash Accounts Return Due</p> <p>Monthly Sales/Use Tax Return Due</p>					<p>Quarterly Insurance Tax Payments Due</p> <p>1</p>	2
3	<p>Motor Fuel Supplier Report Due</p> <p>4</p>	<p>Quarter-Monthly Sales/Use <u>and/or</u> Withholding Tax Payment Due</p> <p>5</p>	6	7	8	9
10	11	<p>Quarter-Monthly Sales/Use <u>and/or</u> Withholding Tax Payment Due</p> <p>12</p>	13	<p>Flag Day</p>  <p>14</p>	<p>Monthly Withholding Tax Return Due</p> <p>Form MO-1040ES Due</p> <p>Form MO-1120ES Due</p> <p>Cigarette Tax Credit Account - Payment and Return Due</p> <p>Other Tobacco Products - Monthly Report Due</p> <p>15</p>	16
<p>Fathers Day</p>  <p>17</p>	18	19	<p>First Day of Summer</p>  <p>See above for items due today</p> <p>20</p>	21	22	23
24	25	26	<p>Quarter-Monthly Sales/Use <u>and/or</u> Withholding Tax Payment Due</p> <p>27</p>	28	29	30



JULY 2012

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY			
1	Motor Fuel Supplier Report Due Motor Fuel Distributor Report Due	2	Independence Day (Federal/State Holiday) 	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due	3	4	5	6	7
8	9	10	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due	11	12	13	14	15	16
15	Cigarette Tax Credit Account - Payment and Return Due Other Tobacco Products - Monthly Report Due	16	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due	17	18	19	Cigarette Tax - Cash Accounts Return Due	20	21
22	23	24	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due	25	26	27	28	29	30
29	30	Motor Fuel Distributor Report Due Monthly & Quarterly Sales/Use, Withholding, and Tire & Battery Fee Return Due	31						


AUGUST 2012

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Items due Monday, August 20, 2012: Monthly Sales/Use Tax Return Due Cigarette Tax - Cash Accounts Return Due Quarter-Monthly Sales/Use <u>and/or</u> Withholding Tax Payment Due			1	2 Motor Fuel Supplier Report Due	3 Quarter-Monthly Sales/Use <u>and/or</u> Withholding Tax Payment Due Back-to-School Sales Tax Holiday	4 Back-to-School Sales Tax Holiday
5 Back-to-School Sales Tax Holiday	6	7	8	9	10 Quarter-Monthly Sales/Use <u>and/or</u> Withholding Tax Payment Due	11
12	13	14	15 Monthly Withholding Tax Return Due Cigarette Tax Credit Account - Payment and Return Due Other Tobacco Products-Monthly Report Due	16	17	18
19	20 See Above for items due today	21	22	23	24	25
26	27 Quarter-Monthly Sales/Use <u>and/or</u> Withholding Tax Payment Due	28	29	30	31 Motor Fuel Distributor Report Due	



SEPTEMBER 2012

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY		
The following items are due on September 17, 2012: Form MO-1040ES Due Form MO-1041 Due Form MO-1065 Due Form MO-1120ES Due CY Co-ops to File Form MO-1120/MO-7004 Cigarette Tax Credit Account - Payment and Return Due Other Tobacco Products - Monthly Report Due Monthly Withholding Return Due						1		
2	Labor Day (Federal/State Holiday) 	Quarterly Insurance Tax Payment Due Motor Fuel Supplier Report Due	3	4	5	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due 6	7	8
9	10	11	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due 12	13	14	15		
16	See above for items due this day 17	18	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due 19	Monthly Sales/Use Tax Return Due Cigarette Tax - Cash Accounts Return Due 20	21	First Day of Autumn  22		
23/30	24	25	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due 26	27	28	29		



OCTOBER 2012

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	Motor Fuel Distributor Report Due 1	Motor Fuel Supplier Report Due 2	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due 3	4	5	6
7	Columbus Day - Observed (Federal/State Holiday)  8	9	10	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due 11	12	13
14	See below for items due on this day. 15	National Boss' Day 16	17	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due 18	19	20
21	Cigarette Tax - Cash Accounts Return Due 22	23	24	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due 25	26	27
28	29	30	31st-Motor Fuel Distributor Report Due 31st-Monthly & Quarterly Sales/Use and/or Withholding Tax, Tire & Battery Fee Return Due 31	The following items are due on October 15, 2012: Last day to file Forms MO-1040, MO-1120 or MO-1120S with automatic extension. Cigarette Tax Credit Account - Payment and Return Other Tobacco Products Monthly Report		

NOVEMBER 2012

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					Motor Fuel Supplier Report Due	
				1	2	3
Daylight Savings Time Ends	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due					
4	5	6	7	8	9	10
	Veterans' Day (Federal/State Holiday) 	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due		Monthly Withholding Tax Return Due Cigarette Tax Credit Account - Payment and Return Due Other Tobacco products - Monthly Report Due Form MO-1120 due for those filing Federal Form 990-T with automatic extension to file.		
11	12	13	14	15	16	17
		Monthly Sales/Use Tax Return Due Cigarette Tax - Cash Accounts Return Due Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due		Thanksgiving Day (Federal/State Holiday) 		
18	19	20	21	22	23	24
		Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due			Motor Fuel Distributor Report Due	
25	26	27	28	29	30	

DECEMBER 2012

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY			
Due dates for DECEMBER 2012 Items: November 2012 Motor Fuel Supplier Report = January 2, 2013 Quarter-Monthly Sales/Use and/or Withholding Tax Payments = January 4, 2013 Cigarette Tax Credit Account Return = January 15, 2013 Other Tobacco Products Monthly Report = January 15, 2013 Cigarette Tax Cash Account Return = January 22, 2013 Annual, Monthly, and Quarterly Filers for Sales/Use and/or Withholding Tax or Tire & Battery Fee Return = January 31, 2013 Motor Fuel/Distributor Report = January 31, 2013 Motor Fuel/Supplier Report = February 4, 2013 Form MO W-3 = February 28, 2013							1		
2	Quarterly Insurance Tax Payment Due Motor Fuel Supplier Report Due	3	4	Quarter-Monthly Sales and/or Withholding Tax Payment Due	5	6	7	8	
9	10	11	Quarter-Monthly Sales and/or Withholding Tax Payment Due	12	13	14	15		
16	Cigarette Tax Credit Account - Payment and Return Due Other Tobacco Products - Monthly Report Due Form MO-1120ES Monthly Withholding Tax Return Due	17	18	Quarter-Monthly Sales and/or Withholding Tax Payment Due	Monthly Sales/Use Tax Return Due Cigarette Tax - Cash Accounts Return Due	20 21 	22		
23/30	Christmas Eve Due 31st: Nonresident MO-ATC Claims & Motor Fuel Distributor Report	Christmas Day (Federal Holiday) 	24/31	25	Quarter-Monthly Sales/Use and/or Withholding Tax Payment Due	26	27	28	29