



2016

Tax Calendar



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 and 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

Internet Address: <http://dor.mo.gov/>

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

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

Note: Due dates shown for corporation income are based on calendar year filers.

The Department offers alternative filing methods:

- TXP Bank Project is offered for withholding tax, declaration of estimated corporation income tax payments, and sales and 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 and battery fee on the Department's website at: <http://dor.mo.gov/business/payonline.php>

NOTE: An alternative payment method must be used for quarter-monthly sales and withholding tax payments. Paper vouchers are not offered. Visit the Department's website at <http://dor.mo.gov/electronic/>, telephone (573) 751-3930, or e-mail elecfile@dor.mo.gov to learn more about alternative filing methods.

The Department also encourages electronic or internet filing options for individual income tax. In 2014 the Department received more than 2,200,000 electronically filed returns. Electronically filed returns offer many benefits to the taxpayer including receipt acknowledgment, faster refunds, accuracy, and convenience.

JANUARY 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
27	28	29	30	31	1 New Year's Day	2
3	4 Motor Fuel Supplier Report Due	5	6 Final December 2015 Quarter-Monthly Withholding and Sales Tax Payment Due	7	8	9
10	11	12 Quarter-Monthly Withholding and Sales Tax Payment Due	13	14	15 Cigarette Tax Credit Account - Payment & Report Due Form MO-1040ES Due (Individual) Other Tobacco Products - Monthly Report Due	16
17	18 Martin Luther King, Jr. Day	19	20 Cigarette Tax Cash Account Report Due	21 Quarter-Monthly Withholding and Sales Tax Payment Due	22	23
24	25	26	27 Quarter-Monthly Withholding and Sales Tax Payment Due	28	29	30
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Notes

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31	1 Annual, Monthly and Quarterly Withholding, Sales and Use, Tire and Battery Fee Return Due Motor Fuel Distributor Report Due	2 Motor Fuel Supplier Report Due	3 Quarter-Monthly Withholding and Sales Tax Payment Due	4	5	6
7	8	9	10 Quarter-Monthly Withholding and Sales Tax Payment Due	11 Other Tobacco Products & Cigarettes - Annual License Renewals Due	12 Lincoln's Birthday	13
14	15 Washington's Birthday	16 Cigarette Tax Credit Account - Payment & Report Due Monthly Withholding Tax Return Due Other Tobacco Products - Monthly Report Due	17	18 Quarter-Monthly Withholding and Sales Tax Payment Due	19	20
21	22 Cigarette Tax Cash Account Report Due Monthly Sales and Use Tax Return Due Monthly Tire and Battery Fee Return Due	23	24	25 Quarter-Monthly Withholding and Sales Tax Payment Due	26	27
28	29 Form MO-W3 Due Motor Fuel Distributor Report Due	1	2	3	4	5

Notes

MARCH 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28	29	1 See Notes below for items due on this day	2 Motor Fuel Supplier Report Due	3 Quarter-Monthly Withholding and Sales Tax Payment Due	4	5
6	7	8	9	10 Quarter-Monthly Withholding and Sales Tax Payment Due	11	12
13  Daylight Savings Time Begins	14	15 See Notes below for items due on this day	16	17	18 Quarter-Monthly Withholding and Sales Tax Payment Due	19
20	21 Cigarette Tax Cash Account Report Due Monthly Sales and Use Tax Return Due Monthly Tire and Battery Fee Return Due	22	23	24	25 Quarter-Monthly Withholding and Sales Tax Payment Due	26
27	28	29	30	31 Motor Fuel Distributor Report Due	1	2

Notes

- Due on March 1 - Form MO-1040 for farmers to achieve underpayment exempt status
 - Quarterly Insurance Tax Payments

- Due on March 15 - Calendar Year Cooperatives (Form MO-1120) with an Automatic Extension
 - Cigarette Tax Credit Account - Payment and Report
 - Monthly Withholding Tax Return
 - Other Tobacco Products - Monthly Reports

APRIL 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
27	28	29	30	31	1	2
3	4 Motor Fuel Supplier Report Due	5 Quarter-Monthly Withholding and Sales Tax Payment Due	6	7	8 Annual Surplus Lines Insurance Tax Payment	9
10	11	12 Quarter-Monthly Withholding and Sales Tax Payment Due	13	14	15 See Notes below for items due on this day.	16
17	18 See Notes below for items due on this day. Tax Day	19 Show-Me Green Sales Tax Holiday	20 Cigarette Tax Cash Accounts Report Due Quarter-Monthly Withholding and Sales Tax Payment Due Show-Me Green Sales Tax Holiday	21 Show-Me Green Sales Tax Holiday	22 Show-Me Green Sales Tax Holiday	23 Show-Me Green Sales Tax Holiday
24 Show-Me Green Sales Tax Holiday	25 Show-Me Green Sales Tax Holiday	26	27 Quarter-Monthly Withholding and Sales Tax Payment Due	28	29	30

Notes

- Due on April 15 - Cigarette Tax Credit Account - Payment and Report
 - Other Tobacco Products Monthly Report
 - Business Consumer's Use Tax Return
 - Annual Individual Consumer's Use Tax Return
- Due on April 18 - 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
 - Financial Institution Tax Returns; Resident MO-ATC, MO-CFC, and MO-FPT claims

MAY 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 See Notes below for items due on this day	3	4 Quarter-Monthly Withholding and Sales Tax Payment Due	5	6	7
8	9 Truman Day	10	11 Quarter-Monthly Withholding and Sales Tax Payment Due	12	13	14
15	16 See Notes below for items due on this day	17	18 Quarter-Monthly Withholding and Sales Tax Payment Due	19	20 See Notes below for items due on this day	21
22	23	24	25 Quarter-Monthly Withholding and Sales Tax Payment Due	26	27	28
29	30 Memorial Day	31 Motor Fuel Distributor Report Due	1	2	3	4

Notes

Due on May 2 - Annual Captive Insurance Tax Payment
 - Motor Fuel Supplier Report
 - Motor Fuel Distributor Report
 - Monthly and Quarterly Withholding, Sales and Use, and Tire and Battery Fee

Due on May 16 - Cigarette Tax Credit Account - Payment and Report
 - Forms MO-1120 and MO-7004 for those filing Federal Form 990-T
 - Monthly Withholding Tax Return
 - Other Tobacco Products Monthly Report

Due on May 20 - Cigarette Tax - Cash Accounts Report
 - Monthly Sales and Use Tax Return
 - Monthly Tire and Battery Fee Return

JUNE 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
29	30	31	1 Quarterly Insurance Tax Payments Due	2 Motor Fuel Supplier Report Due	3 Quarter-Monthly Withholding and Sales Tax Payment Due	4
5	6	7	8	9	10 Quarter-Monthly Withholding and Sales Tax Payment Due	11
12	13	14	15 See Notes below for items due on this day	16	17	18
19	20 See Notes below for items due on this day	21	22	23	24	25
26	27 Quarter-Monthly Withholding and Sales Tax Payment Due	28	29	30 Motor Fuel Distributor Report Due	1	2

Notes

- Due on June 15 - Cigarette Tax Credit Account - Payment and Report
 - Form MO-1040ES
 - Form MO-1120ES
 - Monthly Withholding Tax Return
 - Other Tobacco Products Monthly Report
- Due on June 20 - Cigarette Tax Cash Accounts Report
 - Monthly Sales and Use Tax Return
 - Quarter-Monthly Withholding and Sales Tax Payment
 - Monthly Tire and Battery Fee Return

JULY 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
26	27	28	29	30	1	2
3	4 Independence Day	5 Motor Fuel Supplier Report Due	6 Quarter-Monthly Withholding and Sales Tax Payment Due	7	8	9
10	11	12 Quarter-Monthly Withholding and Sales Tax Payment Due	13	14	15 Cigarette Tax Credit Account-Payment and Report Due Other Tobacco Products - Monthly Report Due	16
17	18	19	20 Cigarette Tax - Cash Accounts Report Due Quarter-Monthly Withholding and Sales Tax Payment Due	21	22	23
24	25	26	27 Quarter-Monthly Withholding and Sales Tax Payment Due	28	29	30
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Notes

Notes area for the month of July 2016.

AUGUST 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31	1 Motor Fuel Distributor Report Due Monthly and Quarterly Withholding, Sales and Use, Tire and Battery Fee Returns	2 Motor Fuel Supplier Report Due	3 Quarter-Monthly Withholding and Sales Tax Payment Due	4	5 Back-to-School Sales Tax Holiday	6 Back-to-School Sales Tax Holiday
7 Back-to-School Sales Tax Holiday	8	9	10 Quarter-Monthly Withholding and Sales Tax Payment Due	11	12	13
14	15 Cigarette Tax Credit Account - Payment and Report Due Monthly Withholding Tax Return Due Other Tobacco Products Monthly Report Due	16	17	18 Quarter-Monthly Withholding and Sales Tax Payment Due	19	20
21	22 Cigarette Tax - Cash Accounts Return Due Monthly Sales and Use Tax Return Due Monthly Tire and Battery Fee Return Due	23	24	25 Quarter-Monthly Withholding and Sales Tax Payment Due	26	27
28	29	30	31 Motor Fuel Distributor Report Due	1	2	3

Notes

OCTOBER 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
25	26	27	28	29	30	1
2	3 Motor Fuel Supplier Report Due	4	5 Quarter-Monthly Withholding and Sales Tax Payment Due	6	7	8
9	10 Columbus Day	11	12	13 Quarter-Monthly Withholding and Sales Tax Payment Due	14	15
16	17 See Notes below for items due on this day.	18	19 Quarter-Monthly Withholding and Sales Tax Payment Due	20 Cigarette Tax - Cash Accounts Report Due	21	22
23	24	25	26 Quarter-Monthly Withholding and Sales Tax Payment Due	27	28	29
30	31 See Notes below for items due on this day.					

Notes

- Due on October 17 - Cigarette Tax Credit Account - Payment and Report
 - MO-1040 with Extension
 - MO-1120 or MO-1120S with Automatic Extension
 - Other Tobacco Products Monthly Report

- Due on October 31 - Motor Fuel Distributor Report
 - Monthly and Quarterly Withholding, Sales and Use, Tire and Battery Fee Return

NOVEMBER 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30	31	1	2 Motor Fuel Supplier Report Due	3 Quarter-Monthly Withholding and Sales Tax Payment Due	4	5
6  Daylight Savings Time Ends	7	8 Election Day	9	10 Quarter-Monthly Withholding and Sales Tax Payment Due	11 Veterans' Day	12
13	14	15 See Notes below for items due on this day	16	17	18 Quarter-Monthly Withholding and Sales Tax Payment Due	19
20	21 Cigarette Tax Cash Account Report Due Monthly Sales and Use Tax Return Due Monthly Tire and Battery Fee Return Due	22	23	24 Thanksgiving	25	26
27	28 Quarter-Monthly Withholding and Sales Tax Payment Due	29	30 Motor Fuel Distributor Report Due	1	2	3

Notes

- Due on November 15 - Cigarette Tax Credit Account - Payment and Report
- Form MO-1120 for those filing Federal Form 990-T with Automatic Extension to file
- Monthly Withholding Tax Return
- Other Tobacco Products - Monthly Report

DECEMBER 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
27	28	29	30	1 Quarterly Insurance Tax Payment Due	2 Motor Fuel Supplier Report Due	3
4	5 Quarter-Monthly Withholding and Sales Tax Payment Due	6	7	8	9	10
11	12 Quarter-Monthly Withholding and Sales Tax Payment Due	13	14	15 See Notes below for items due on this day	16	17
18	19	20 See Notes below for items due on this day	21	22	23	24
25 Christmas Day	26 Christmas Day (Observed)	27	28 Quarter-Monthly Withholding and Sales Tax Payment Due	29	30 Nonresident MO-ATC Claims	31

Notes

<ul style="list-style-type: none"> Due on December 15 - Cigarette Tax Credit Account Payment and Report <ul style="list-style-type: none"> - Form MO-1120ES - Monthly Withholding Tax Return - Other Tobacco Products Monthly Report Due on December 20 - Cigarette Tax - Cash Accounts Report <ul style="list-style-type: none"> - Monthly Sales and Use Tax Report - Quarter-Monthly Withholding and Sales Tax Payment - Monthly Tire and Battery Fee Return 	<ul style="list-style-type: none"> January 3, 2017 - November 2015 Motor Fuel Supplier and Motor Fuel Distributor Report January 5, 2017 - Quarter-Monthly Withholding and Sales Tax Payment January 16, 2017 - Cigarette Tax Credit Account Report <ul style="list-style-type: none"> - Other Tobacco Products Monthly Report January 20, 2017 - Cigarette Tax Cash Account Report January 31, 2017 - Annual, Monthly and Quarterly Withholding, Sales and Use, Tire and Battery Fee Returns and Motor Fuel Distributor Report February 2, 2017 - Motor Fuel Supplier Report February 28, 2017 - Form MO W-3
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