

MISSOURI DEPARTMENT OF  
**REVENUE** 

**2022**

**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) 522-0967
  - Account Resolution . . . . .(573) 751-7200
  - Electronic Filing . . . . .(573) 751-3505
  - Tire and Battery Fee . . . . .(573) 526-1760
  - Cigarette and Tobacco Taxes. . . . .(573) 751-7163
  - Business Tax Registration . . . . .(573) 751-5860
  - Medical Marijuana Tax . . . . .(573) 751-4876
- Automated Return Inquiry . . . . .(573) 526-8299  
Internet Address . . . . .[dor.mo.gov](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 [dor.mo.gov](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.

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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 individual income tax, sales tax, use tax, tire and battery fee, and withholding tax. Online payments are offered for corporation income tax, motor fuel tax, and tobacco tax 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 [dor.mo.gov/e-file/](http://dor.mo.gov/e-file/), telephone (573) 751-3505, or e-mail [elecfile@dor.mo.gov](mailto:elecfile@dor.mo.gov) to learn more about alternative filing methods.

In 2021, the Department received more than 2.9 million electronically filed individual income tax returns. Electronically filed returns offer many benefits to the taxpayer including receipt acknowledgment, faster refunds, accuracy, and convenience.

# JANUARY 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
26	27	28	29	30	31 New Year's Day (Observed)	1 New Year's Day
2	3 Monthly Motor Fuel Suppliers Report Monthly Motor Fuel Distributor Report	4	5 Final December 2021 Quarter-Monthly Withholding and Sales Tax Payment	6	7	8
9	10	11	12 Quarter-Monthly Withholding and Sales Tax Payment	13	14	15
16	17 Martin Luther King, Jr. Day	18 See notes below for items due on this day.	19	20 Monthly Cigarette Tax Cash Account Report Quarter-Monthly Withholding and Sales Tax Payment	21	22
23	24	25	26 Quarter-Monthly Withholding and Sales Tax Payment	27	28	29
30	31 See notes below for items due on this day					

## Notes

January 18 - Monthly Other Tobacco Products Report  
 - Monthly Cigarette Tax Credit Account Payment and Report  
 - Form MO-1040ES (Individual)

January 31 - 2021 Annual, Monthly and Quarterly Sales and Use Tax Return  
 - 2021 Annual, Monthly and Quarterly Withholding Return  
 - 2021 Electronic Required Form MO W-3  
 - Monthly and Quarterly Tire & Battery Fee Return  
 - Monthly Medical Marijuana 4% Tax Return  
 - Monthly Motor Fuel Distributor Report

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30	31	1	2 Monthly Motor Fuel Suppliers Report	3 Quarter-Monthly Withholding and Sales Tax Payment	4	5
6	7	8	9	10 Quarter-Monthly Withholding and Sales Tax Payment	11 Lincoln's Birthday	12
13	14	15 Monthly Withholding Tax Return Monthly Cigarette Tax Credit Account Payment and Report Monthly Other Tobacco Products Report	16	17	18 Quarter-Monthly Withholding and Sales Tax Payment	19
20	21 President's Day	22 Monthly Cigarette Tax Cash Account Report	23	24	25 Quarter-Monthly Withholding and Sales Tax Payment	26
27	28 See Notes below for items due on this day	1	2	3	4	5

**Notes**

- February 28 - Monthly Motor Fuel Distributor Report
- Monthly Sales and Use Tax Return
- Monthly Tire and Battery Fee Return
- Monthly Medical Marijuana 4% Tax Return
- 2021 Paper Required Form MO W-3

**MARCH 2022**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
27	28	1 Form MO-1040 for farmers to achieve underpayment exempt status  Quarterly Insurance Tax Payment	2 Monthly Motor Fuel Suppliers Report	3 Quarter-Monthly Withholding and Sales Tax Payment	4	5
6	7	8	9	10 Quarter-Monthly Withholding and Sales Tax Payment	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	19
20	21 Monthly Cigarette Tax Cash Account Report	22	23	24	25 Quarter-Monthly Withholding and Sales Tax Payment	26
27	28	29	30	31 See Notes below for items due on this day	1	2

**Notes**

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

- March 31 - Monthly Sales and Use Tax Return
- Monthly Tire and Battery Fee Return
- Monthly Medical Marijuana 4% Tax Return
- Monthly Motor Fuel Distributor Report

# APRIL 2022

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

**Notes**

April 15 -

- Annual Business Consumer's Use Tax Return
- Annual Individual Consumer's Use Tax Return
- Monthly Other Tobacco Products Report
- Monthly Cigarette Tax Credit Account Payment and Report

April 18 - Calendar Year Forms:

- MO-1040, MO-1040A, MO-PTC, MO-1041, MO-1065, MO-1120, MO-1120S, MO-60, and MO-7004
- Form MO-1120ES
- Form MO-1040ES and MO-1040V

- Financial Institution Tax Return
- Resident MO-ATC, MO-CFC, and MO-FPT claims
- Annual Surplus Lines Insurance Tax Payment

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

- May 2 - Annual Captive Insurance Tax Payment
- Monthly Motor Fuel Suppliers Report
- Monthly Motor Fuel Distributor Report
- Monthly and Quarterly Withholding Return, Sales and Use Return, Tire and Battery Fee Return, and Medical Marijuana 4% Tax Return
- May 16 - Monthly Cigarette Tax Credit Account Payment and Report
- Monthly Withholding Tax Return
- Monthly Other Tobacco Products Report

**Notes**

- May 20 - Monthly Cigarette Tax Cash Account Report
- May 31 - Monthly Sales and Use Tax Return
- Monthly Medical Marijuana 4% Tax Return
- Monthly Motor Fuel Distributor Report
- Monthly Tire and Battery Fee Return

JUNE 2022

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

**Notes**

- June 15 - Monthly Cigarette Tax Credit Account Payment and Report
- Form MO-1040ES
  - Form MO-1120ES
  - Monthly Withholding Tax Return
  - Monthly Other Tobacco Products Report

- June 30 - Monthly Sales and Use Tax Return
- Monthly Medical Marijuana 4% Tax Return
  - Monthly Motor Fuel Distributor Report
  - Monthly Tire and Battery Fee Return



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

# AUGUST 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31	1 See Notes below for items due on this day	2 Monthly Motor Fuel Suppliers Report	3 Quarter-Monthly Withholding and Sales Tax Payment	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	11	12	13
14	15 Monthly Withholding Tax Return Monthly Cigarette Tax Credit Account Payment and Report Monthly Other Tobacco Products Report	16	17	18 Quarter-Monthly Withholding and Sales Tax Payment	19	20
21	22 Monthly Cigarette Tax Cash Account Report	23	24	25 Quarter-Monthly Withholding and Sales Tax Payment	26	27
28	29	30	31 See Notes below for items due on this day	1	2	3

## Notes

- Aug. 01 - Monthly Motor Fuel Distributor Report
- Monthly and Quarterly Withholding Tax Return
  - Monthly and Quarterly Sales and Use Tax Return
  - Monthly and Quarterly Tire and Battery Fee Tax Return
  - Monthly Medical Marijuana 4% Tax Return

- Aug. 31 - Monthly Sales and Use Tax Return
- Monthly Medical Marijuana 4% Tax Return
  - Monthly Motor Fuel Distributor Report
  - Monthly Tire and Battery Fee Return

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

**Notes**

- Sept. 15 - Monthly Cigarette Tax Credit Account Payment and Report
- CY Co-ops to File Form MO-1120 and MO-7004
  - Form MO-1040ES
  - Form MO-1120ES
  - Monthly Withholding Return
  - Monthly Other Tobacco Products Report

- Sept. 30 - Monthly Sales and Use Tax Return
- Monthly Medical Marijuana 4% Tax Return
  - Monthly Tire and Battery Fee Tax Return
  - Monthly Motor Fuel Distributor Report
  - Fiduciary Income Return with Extension

# OCTOBER 2022

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

### Notes

- Oct. 17 - Monthly Cigarette Tax Credit Account Payment and Report
- MO-1040 with Extension
  - MO-1120 and MO-1120S with Extension
  - MO-1065 with Extension
  - Monthly Other Tobacco Products Report

- Oct. 31 - Monthly Motor Fuel Distributor Report
- Monthly and Quarterly Withholding Tax Return, Sales and Use Tax Return, Tire and Battery Fee Return, and Medical Marijuana 4% Tax Return

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30	31	1	2 Monthly Motor Fuel Suppliers Report	3 Quarter-Monthly Withholding and Sales Tax Payment	4	5
6  Daylight Savings Time Ends	7	8	9	10 Quarter-Monthly Withholding and Sales Tax Payment	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	19
20	21 Monthly Cigarette Tax Cash Account Report	22	23	24 Thanksgiving	25	26
27	28 Quarter-Monthly Withholding and Sales Tax Payment	29	30 See Notes below for items due on this day	1	2	3

**Notes**

- Nov. 15 - Monthly Cigarette Tax Credit Account Payment and Report  
 - Form MO-1120 for those filing Federal Form 990-T with extension  
 - Monthly Withholding Tax Return  
 - Monthly Other Tobacco Products Report

- Novt. 30 - Monthly Sales and Use Tax Return  
 - Monthly Medical Marijuana 4% Tax Return  
 - Monthly Tire and Battery Fee Tax Return  
 - Monthly Motor Fuel Distributor Report

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

**Notes**

Dec. 15 - Monthly Cigarette Tax Credit Account Payment and Report  
 - Form MO-1120ES  
 - Monthly Withholding Tax Return  
 - Monthly Other Tobacco Products Report

Jan. 3, 2023 - Monthly Motor Fuel Suppliers & Distributors Report  
 - Monthly Sales and Use Tax Return  
 - Monthly Medical Marijuana 4% Tax Return  
 - Monthly Tire and Battery Fee Tax Return

Jan. 5, 2023 - Quarter-Monthly Withholding and Sales Tax Payment