



2026

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 Pass-Through Entity 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
- 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) 522-1762.

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 2025, the Department received 3 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 2026**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28	29	30	31	1 New Year's Day	2 Monthly Motor Fuel Suppliers Report	3
4	5	6 Final December 2025 Quarter-Monthly Withholding and Sales Tax Payment	7	8	9	10
11	12 Quarter-Monthly Withholding and Sales Tax Payment	13	14	15 See below for items due on this day.	16	17
18	19 Martin Luther King, Jr. Day	20 Monthly Cigarette Tax Cash Account Report	21 Quarter-Monthly Withholding and Sales Tax Payment	22	23	24
25	26	27 Quarter-Monthly Withholding and Sales Tax Payment	28	29	30	31

January 15 - Monthly Other Tobacco Products Report

- Monthly Cigarette Tax Credit Account Payment and Report

- Form MO-1040ES

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2  See below for items due on this day	3	4  Quarter-Monthly Withholding and Sales Tax Payment	5	6	7
8	9	10	11  Quarter-Monthly Withholding and Sales Tax Payment	12  Lincoln's Birthday	13	14
15	16  President's Day	17  See 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  Quarter-Monthly Withholding and Sales Tax Payment	26	27	28

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| <b>February 02</b> <ul style="list-style-type: none"> <li>- 2025 Annual, Monthly and Quarterly Sales and Use Tax Returns</li> <li>- 2025 Annual, Monthly and Quarterly Withholding Tax Return</li> <li>- 2025 Electronic Required Form MO W-3</li> <li>- Monthly Motor Fuel Distributor Report</li> <li>- Monthly Marijuana Tax Return</li> <li>- Monthly Motor Fuel Suppliers Report</li> <li>- Monthly Tire and Battery Fee Return</li> </ul> | <b>February 17</b> <ul style="list-style-type: none"> <li>- Monthly Withholding Tax Return</li> <li>- Monthly Other Tobacco Products Report</li> <li>- Monthly Cigarette Tax Credit Account Payment and Report</li> </ul> |
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2  See below for items due on this day	3	4  Quarter-Monthly Withholding and Sales Tax Payment	5	6	7
8  *  Daylight Savings Time Begins	9	10	11  Quarter-Monthly Withholding and Sales Tax Payment	12	13	14
15	16  See below for items due on this day	17	18  Quarter-Monthly Withholding and Sales Tax Payment	19	20  Monthly Cigarette Tax Cash Account Report	21
22	23	24	25  Quarter-Monthly Withholding and Sales Tax Payment	26	27	28
29	30	31  See below for items due on this day	1	2	3	4
March 02 - 2025 Paper Required Form MO W-3 - Quarterly Insurance Tax Payment - Monthly Motor Fuel Distributor Report - Monthly Motor Fuel Suppliers Report - Monthly Sales and Use Tax Returns - Monthly Tire and Battery Fee Return - Monthly Marijuana Tax Return - Form MO-1040 for farmers to achieve underpayment exempt status			March 16 - 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 Motor Fuel Distributor Report - Monthly Sales and Use Tax Returns - Monthly Tire and Battery Fee Return - Monthly Marijuana Tax Return	

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
29	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
12	13	14	15 See below for items due on this day Tax Day	16	17	18
19 Show-Me Green Sales Tax Holiday	20 Quarter-Monthly Withholding and Sales Tax Payment Monthly Cigarette Tax Cash Account Report 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	28	29	30 See below for items due on this day	1	2

April 15 - Annual Business Consumer's Use Tax Return  
 - Monthly Other Tobacco Products Report  
 - Monthly Cigarette Tax Credit Account Payment & Report  
 - Annual Individual Consumer's Use Tax Return

April 15 - Calendar Year Forms:  
 - MO-1040, MO-1040A, MO-PTC, MO-1041, MO-1065, MO-1120, MO-PTE, MO-1120S, MO-60, MO-7004, MO-1120ES, MO-1040ES, MO-1040V, MO-CFC, MO-FPT, 5879, and 5885 claims  
 - Financial Institution Tax Return  
 - Annual Surplus Lines Insurance Tax Payment

April 30 - Monthly and Quarterly Sales and Use Tax Returns  
 - Monthly and Quarterly Withholding Tax Return  
 - Monthly and Quarterly Tire and Battery Fee Return  
 - Monthly Marijuana Tax Return  
 - Monthly Motor Fuel Distributor Report

**MAY 2026**

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

# JUNE 2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31	1 See below for items due on this day	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 below for items due on this day	16	17	18 Quarter-Monthly Withholding and Sales Tax Payment	19 Juneteenth	20
21	22 Monthly Cigarette Tax Cash Account Report	23	24	25 Quarter-Monthly Withholding and Sales Tax Payment	26	27
28	29	30 See below for items due on this day	1	2	3	4

June 1 - Monthly Sales and Use Tax Returns  
 - Monthly Marijuana Tax Return  
 - Monthly Motor Fuel Distributor Report  
 - Monthly Tire and Battery Fee Return  
 - Quarterly Insurance Tax Payment

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 Returns  
 - Monthly Marijuana Tax Return  
 - Monthly Motor Fuel Distributor Report  
 - Monthly Tire and Battery Fee Return

# JULY 2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28	29	30	1	2 Monthly Motor Fuel Suppliers Report	3 Independence Day (Observed)	4
5	6 Quarter-Monthly Withholding and Sales Tax Payment	7	8	9	10 Quarter-Monthly Withholding and Sales Tax Payment	11
12	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	31 See below for items due on this day	1

July 31 - Monthly and Quarterly Sales and Use Tax Returns  
 - Monthly and Quarterly Withholding Tax Return  
 - Monthly Marijuana Tax Return  
 - Monthly Motor Fuel Distributor Report  
 - Monthly and Quarterly Tire and Battery Fee Return

## AUGUST 2026

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SEPTEMBER 2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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 Labor Day	8	9	10 Quarter-Monthly Withholding and Sales Tax Payment	11	12
13	14	15 See 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 See below for items due on this day	1	2	3

Sept. 15

- Monthly Cigarette Tax Credit Account Payment and Report
- Calendar Year Cooperatives to File Form MO-1120 and MO-7004
- Form MO-1040ES
- Form MO-1120ES
- Monthly Withholding Tax Return
- Monthly Other Tobacco Products Report

Sept. 30

- Monthly Sales and Use Tax Returns
- Monthly Marijuana Tax Return
- Monthly Motor Fuel Distributor Report
- Monthly Tire and Battery Fee Return
- Fiduciary Income Return with Extension

# OCTOBER 2026

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

Oct. 15 - Monthly Cigarette Tax Credit Account Payment and Report

- MO-1040 with Extension
- MO-1120 and MO-1120S with Extension
- MO-1065 with Extension
- MO-PTE with Extension
- Monthly Other Tobacco Products Report

**NOVEMBER 2026**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1  ✱  Daylight Savings Time Ends	2  See below for items due on this day	3	4  Quarter-Monthly Withholding and Sales Tax Payment	5	6	7
8	9	10	11  Veterans' Day	12  Quarter-Monthly Withholding and Sales Tax Payment	13	14
15	16  See below for items due on this day	17	18  Quarter-Monthly Withholding and Sales Tax Payment	19	20  Monthly Cigarette Tax Cash Account Report	21
22	23	24	25  Quarter-Monthly Withholding and Sales Tax Payment	26  Thanksgiving	27	28
29	30  See below for items due on this day	1	2	3	4	5
Nov. 02 - Monthly Motor Fuel Distributor Report - Monthly Motor Fuel Suppliers Report - Monthly and Quarterly Withholding Tax Return - Monthly and Quarterly Sales and Use Tax Returns - Monthly and Quarterly Tire and Battery Fee Return - Monthly Marijuana Tax Return			Nov. 16 - 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		Nov. 30 - Monthly Sales and Use Tax Returns - Monthly Marijuana Tax Return - Monthly Tire and Battery Fee Tax Return - Monthly Motor Fuel Distributor Report	

DECEMBER 2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
29	30	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 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 Christmas Day	26
27	28 Quarter-Monthly Withholding and Sales Tax Payment	29	30	31 See below for items due on this day	1 New Year's Day	2
<div>Dec. 15 - Monthly Cigarette Tax Credit Account Payment and Report</div> <div>- Form MO-1120ES</div> <div>- Monthly Withholding Tax Return</div> <div>- Monthly Other Tobacco Products Report</div> <div>Dec. 31 - Monthly Motor Fuel Distributor Report</div> <div>- Monthly Sales and Use Tax Returns</div> <div>- Monthly Marijuana Tax Return</div> <div>- Monthly Tire &amp; Battery Fee Tax Return</div> <div>Jan. 4, 2027 - Monthly Motor Fuel Suppliers Report</div> <div>Jan. 6, 2027 - Quarter-Monthly Withholding and Sales Tax Payment</div>						