



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 days 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.

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 <http://dor.mo.gov/tax/business/withhold>. 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/tax/business/withhold/forms/>.

OPTION 1:



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

- All valid withholding tax filers (with account in an active status) can use this system.
- From the address above, click "[Pay Business Taxes Online](#)" and follow the screens.
- The system will ask for your Missouri 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, and submit [Form 4572, Electronic Filing Trading Partner Agreement](#) prior to sending payments.
- The file layout booklet ([DOR-4585](#)) and [Form 4572](#) are located at <http://dor.mo.gov/tax/electronic>.
- When the Department has received [Form 4572](#) and a pre-notification test, you will be contacted to verify that the information is correct.
- 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.

2010 QUARTER-MONTHLY WITHHOLDING PAYMENT DUE DATES

TAX PERIOD	PERIOD COVERED	DUE DATE
JANUARY 2010	JAN 01 - 07	JAN 12, 2010
	JAN 08 - 15	JAN 21, 2010
	JAN 16 - 22	JAN 27, 2010
	JAN 23 - 31	FEB 03, 2010
FEBRUARY 2010	FEB 01 - 07	FEB 10, 2010
	FEB 08 - 15	FEB 18, 2010
	FEB 16 - 22	FEB 25, 2010
	FEB 23 - 28	MAR 03, 2010
MARCH 2010	MAR 01 - 07	MAR 10, 2010
	MAR 08 - 15	MAR 18, 2010
	MAR 16 - 22	MAR 25, 2010
	MAR 23 - 31	APR 05, 2010
APRIL 2010	APR 01 - 07	APR 12, 2010
	APR 08 - 15	APR 20, 2010
	APR 16 - 22	APR 27, 2010
	APR 23 - 30	MAY 05, 2010
MAY 2010	MAY 01 - 07	MAY 12, 2010
	MAY 08 - 15	MAY 19, 2010
	MAY 16 - 22	MAY 26, 2010
	MAY 23 - 31	JUN 03, 2010
JUNE 2010	JUN 01 - 07	JUN 10, 2010
	JUN 08 - 15	JUN 18, 2010
	JUN 16 - 22	JUN 25, 2010
	JUN 23 - 30	JUL 06, 2010

TAX PERIOD	PERIOD COVERED	DUE DATE
JULY 2010	JUL 01 - 07	JUL 12, 2010
	JUL 08 - 15	JUL 20, 2010
	JUL 16 - 22	JUL 27, 2010
	JUL 23 - 31	AUG 04, 2010
AUGUST 2010	AUG 01 - 07	AUG 11, 2010
	AUG 08 - 15	AUG 18, 2010
	AUG 16 - 22	AUG 25, 2010
	AUG 23 - 31	SEP 03, 2010
SEPTEMBER 2010	SEP 01 - 07	SEP 10, 2010
	SEP 08 - 15	SEP 20, 2010
	SEP 16 - 22	SEP 27, 2010
	SEP 23 - 30	OCT 05, 2010
OCTOBER 2010	OCT 01 - 07	OCT 13, 2010
	OCT 08 - 15	OCT 20, 2010
	OCT 16 - 22	OCT 27, 2010
	OCT 23 - 31	NOV 03, 2010
NOVEMBER 2010	NOV 01 - 07	NOV 10, 2010
	NOV 08 - 15	NOV 18, 2010
	NOV 16 - 22	NOV 26, 2010
	NOV 23 - 30	DEC 03, 2010
DECEMBER 2010	DEC 01 - 07	DEC 10, 2010
	DEC 08 - 15	DEC 20, 2010
	DEC 16 - 22	DEC 28, 2010
	DEC 23 - 31	JAN 05, 2011

MONTHLY WITHHOLDING RETURN DUE DATES

REPORTING PERIOD	DUE DATE
JAN 2010	FEB 16, 2010
FEB 2010	MAR 15, 2010
MAR 2010	APR 30, 2010
APR 2010	MAY 17, 2010
MAY 2010	JUN 15, 2010
JUN 2010	AUG 2, 2010
JUL 2010	AUG 16, 2010
AUG 2010	SEP 15, 2010
SEP 2010	NOV 1, 2010
OCT 2010	NOV 15, 2010
NOV 2010	DEC 15, 2010
DEC 2010	JAN 31, 2011

QUARTERLY WITHHOLDING RETURN DUE DATES

REPORTING PERIOD	DUE DATE
JAN - MAR 2010	APR 30, 2010
APR - JUN 2010	AUG 2, 2010
JUL - SEP 2010	NOV 1, 2010
OCT - DEC 2010	JAN 31, 2011

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

OR

E-mail: withholding@dor.mo.gov
Fax: (573) 522-6816
Telephone: (573) 751-7200