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Missouri Department of Revenue

Declaration of Estimated Tax for Corporation Income Tax

Corporations required to file estimated tax payments:

If your corporation is subject to income tax under **Chapter 143, RSMo** (including those with unrelated business taxable income and excluding qualified S corporations), your corporation is required to make estimated tax payments for the taxable year if your Missouri estimated tax can reasonably be expected to be at least $250 (**Section 143.521.2, RSMo**). Do not use Form MO-1120ES for S corporation shareholder composite returns.

When to file and pay estimated tax payments: You must file the estimated tax payments along with Form MO-1120ES, on or before the 15th day of the 4th, 6th, 9th, and 12th months of the tax year. When the due date falls on a Saturday, Sunday, or legal holiday, the payment will be considered timely if made on the next business day. Payments must accompany the Form MO-1120ES. Your corporation will not receive a quarterly billing.

Paying estimated tax payments online: You can pay your estimated tax payments online using a Credit Card or E-Check (Electronic Bank Draft). To file and pay online, please visit **dor.mo.gov/business/payonline.php.**

Changes in taxable income: On April 15, your corporation may not be required to file an estimated tax payment. In the event a change in income later requires an estimated tax payment, the time for filing is as follows: June 15 if the change occurs after April 1 and before June 2; September 15 if the change occurs after June 1 and before September 2; December 15 if the change occurs after September 1. These dates only apply to a calendar year corporation. For fiscal year corporations, complete the Estimated Tax Worksheet (**Section 143.531, RSMo**).

Note: Filing an estimated tax payment, amended estimated tax payment, or payment on the last installment date of the taxable year will not relieve the corporation of additions to tax for failure to pay the estimated tax by the designated due dates.

Additions to tax for failure to pay estimated tax: **Section 143.761, RSMo**, provides for additions to tax for underpayment of estimated tax. Calculate the additions to tax and the applicable rate of interest from the date of the underpaid installment (**Form MO-2220**). Interest will be charged on all delinquent payments. Additions to tax do not apply if each installment is paid timely, and the total amount of all payments of estimated tax made on or before the last date prescribed for payment of such installment equals or exceeds:

a) 90 percent of the tax shown on the return (Form MO-1120) for the taxable year; or
b) the tax shown on the preceding year's return, if the return showed a tax liability and was a taxable year of 12 months; or
c) 90 percent of the tax on the annualized taxable income of periods from the first of the year to the end of the month preceding that in which an installment is due; or
d) 90 percent of the tax computed on the basis of the actual taxable income for the months in the taxable year ending before the month that the installment is required to be paid as if such months constituted the taxable year; or
e) the tax figured by using the current year's rates but based on the prior year's return and the law that applied to the prior year; or
f) 90 percent of the tax for the taxable year computed by placing on an annualized basis the taxable income for the months in the taxable year ending before the month that the installment is required to be paid.

Access **dor.mo.gov/intrates.php** to obtain the current interest rate.

Note: Exceptions (b) and (e) do not apply to large corporations (defined in Section **143.761.6, RSMo**, as one that in any of the three preceding taxable years had a federal taxable income of at least one million dollars and Missouri taxable income of at least one hundred thousand dollars). Please see **Section 143.761, RSMo**, and **12 CSR 10-2.067** for other exceptions provided by law and further clarification.

Rounding on estimated tax payments: You must round all cents to the nearest whole dollar. For 1 cent through 49 cents, round down to the previous whole dollar amount (round $32.49 down to $32.00) on the form. For 50 cents through 99 cents, round up to the next whole dollar amount (round $32.50 up to $33.00) on the form. The zeros have already been placed in the cent columns.

Form MO-1120ES:

- Verify name, address, Missouri Tax I.D. Number, and Federal I.D. Number on Form MO-1120ES. If any information is missing, fill in the correct information.
- Enter on Form MO-1120ES, the amount of the installment payment from Line 6c of the Estimated Tax Worksheet.
- Mail with remittance, payable to the Missouri Department of Revenue. Include the Missouri Tax I.D. Number on the check or money order (U.S. funds only).

If the declaration must be amended:

- Complete the Amended Estimated Tax Worksheet.
- Enter the revised amounts on the remaining forms.
- Mail with remittance, payable to the Missouri Department of Revenue.

If you have any questions concerning Missouri corporation estimated tax payments, you may:
E-mail: **corporate@dor.mo.gov**
Visit **dor.mo.gov/taxation/business/tax-types/corporation-income/** for more information about corporate tax.
Or write to:
Missouri Department of Revenue
P.O. Box 3365
Jefferson City, MO 65105-3365
(573) 751-4541
Individuals with speech or hearing impairments call TTY at (800) 735-2966.

MISSOURI DEPARTMENT OF REVENUE

2026 Declaration Of Estimated Tax for Corporation Income Tax (Form MO-1120ES)

26119010001

Missouri Tax I.D. Number

Taxable Year Beginning (MM/DD/YY)

☐ 1st Qtr. ☐ 2nd Qtr. ☐ 3rd Qtr. ☐ 4th Qtr.

Federal Employer I.D. Number

Due Date (MM/DD/YY)

Amount of this installment (U.S. funds only) . . . . . $. 0 0

Return this form with check or money order payable to the Missouri Department of Revenue P.O. Box 3020, Jefferson City, MO 65105-3020. If you pay by check, you authorize the Department to process the check electronically. Any returned check may be presented again electronically.

Business Name

Address (Number and Street)

City, State, and ZIP Code

Department Use Only

(Revised 12-2025)

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Keep this page for your records - Do Not File - Round all cents to the nearest dollar

Record of Estimated Tax Payments

Quarter	Date	Check or Money Order Number	(a) Estimated Amount	(b) Approved Overpayment Credit Applied to Installment	(c) Total Amount Paid and Credited Add (a) and (b)
1			00	00	00
2			00	00	00
3			00	00	00
4			00	00	00
Total			00	00	00

Estimated Tax Worksheet

1. Enter your estimated Missouri taxable income.
2. Multiply Line 1 by 4 percent and enter the result on Line 2.
3. List the amount of the approved tax credit you will be taking on your corporation income tax return. The credit must be purchased or approved by the administering agency before it can be included on your estimated tax worksheet.
4. Subtract Line 3 from Line 2 and enter the result on Line 4.
5. Determine your filing date and multiply Line 4 by the appropriate fraction based on the information listed on Line 5 of the worksheet.
6. Enter the amount of your installment from Line 5 and subtract any approved overpayment credit. (Each installment should be equal amounts.)

1. Missouri estimated taxable income (Reminder: Only 50% of the federal income tax liability can be used as a deduction in computing Missouri taxable income.)	1		00
2. Estimated tax for tax year (Multiply Line 1 by 4%.)	2		00
3. Approved tax credit (List amount of approved tax credit.)	3		00
4. Estimated tax due (Subtract Line 3 from Line 2.)	4		00
5. If the corporation is required to file by:			
Calendar Year / Fiscal Year			
April 15 — 15th day of 4th month — Enter 1/4 of Line 4 and make 4 equal installments			
June 15 — 15th day of 6th month — Enter 1/3 of Line 4 and make 3 equal installments			
Sept. 15 — 15th day of 9th month — Enter 1/2 of Line 4 and make 2 equal installments			
Dec. 15 — 15th day of 12th month — Enter amount of Line	5		00

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
6. a. Amount of the installment from Line 5, above	00	00	00	00
b. Less approved overpayment credit applied to this installment	00	00	00	00
c. Amount of this installment payment (Line 6a minus Line 6b). Enter here and on Form MO-1120ES	00	00	00	00

Amended Estimated Tax Payments

If your corporation has filed an estimated tax payment(s) and later determines its estimated tax has substantially changed, the estimated tax payment that is to be filed on or before the next filing date, must reflect the amended figures. A worksheet is provided for determining the amended estimated tax. Note: If the corporation's estimated tax substantially changes during the year, use the amended computation schedule below to determine the amended amount to be entered on the remaining Form MO-1120ES(s). The corporation will not receive a billing. Remit payment when due to avoid additions to tax for underpayment of estimated tax.

1. Amended estimated tax	1		00
2. Less:			
a. Amount of last year's approved overpayment elected for credit to estimated tax and applied to date	2a		00
b. Payments made on prior Form MO-1120ES(s)	2b		00
c. Total of Lines 2a and 2b	2c		00
3. Unpaid balance (Line 1 minus Line 2c)	3		00

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
4. a. Amount to be paid (Line 3 divided by number of remaining installments.) Enter this amount in the appropriate remaining installment columns and enter your previous payments in the appropriate columns	00	00	00	00
b. Less approved overpayment credit applied to the installment	00	00	00	00
c. Amount of this installment payment (Line 4a minus Line 4b). Enter here and on Form MO-1120ES. (Also record amounts already paid in this column.)	00	00	00	00

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