

A large, teal-colored map of the state of Missouri serves as the background for the main text. The map is centered and occupies most of the page's width and height.

2018

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) 751-3505
 - 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, tire and battery fee, and withholding tax. Online payments are offered for corporation income tax, individual 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 <http://dor.mo.gov/electronic/>, telephone (573) 751-3505, 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 2016, the Department received more than 2,600,000 electronically filed returns. Electronically filed returns offer many benefits to the taxpayer including receipt acknowledgment, faster refunds, accuracy, and convenience.

JANUARY 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31	1 New Year's Day	2 Monthly Motor Fuel Suppliers Report Monthly Motor Fuel Distributor Report	3	4 Final December 2017 Quarter-Monthly Withholding and Sales Tax Payment	5	6
7	8	9	10 Quarter-Monthly Withholding and Sales Tax Payment	11	12	13
14	15 Martin Luther King, Jr. Day	16 Monthly Other Tobacco Products Report Monthly Cigarette Tax Credit Account Payment and Report Form MO-1040ES (Individual)	17	18 Quarter-Monthly Withholding and Sales Tax Payment	19	20
21	22 Monthly Cigarette Tax Cash Accounts 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

- January 31 - 2017 Annual, Monthly, and Quarterly Withholding, Sales and Use, Tire and Battery Fee Return
- Monthly Motor Fuel Distributor Report
- 2017 Electronically Required MO W-3

**F
E
B
R
U
A
R
Y

2
0
1
8**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28	29	30	31	1	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 Lincoln's Birthday	13	14	15 Monthly Cigarette Tax Credit Account Payment and Report Monthly Other Tobacco Products Report Monthly Withholding Tax Return	16	17
18	19 Washington's Birthday	20 See Notes below for items due on this day	21 Quarter-Monthly Withholding and Sales Tax Payment	22	23	24
25	26	27 Quarter-Monthly Withholding and Sales Tax Payment	28 Monthly Motor Fuel Distributor Report 2017 Paper Required Form MO W-3	1	2	3

Notes

- February 20 - Monthly Cigarette Tax Cash Account Report
- Monthly Sales and Use Tax Return
- Monthly Tire and Battery Fee Return

MARCH 2018

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

Notes

- | | |
|--|--|
| <ul style="list-style-type: none"> March 1 - Form MO-1040 for farmers to achieve underpayment exempt status - Quarterly Insurance Tax Payment | <ul style="list-style-type: none"> March 20 - Monthly Cigarette Tax Cash Account Report - Monthly Sales and Use Tax Return - Monthly Tire and Battery Fee Return - Quarter-Monthly Withholding and Sales Tax Payment |
| <ul style="list-style-type: none"> 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 | |

APRIL 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 Monthly Motor Fuel Suppliers Report Monthly Motor Fuel Distributor Report	3	4 Quarter-Monthly Withholding and Sales Tax Payment	5	6	7
8	9	10	11 Quarter-Monthly Withholding and Sales Tax Payment	12	13	14
15	16 Monthly Cigarette Tax Credit Account Payment and Report Monthly Other Tobacco Products Report	17 See Notes below for items due on this day Tax Day	18 Quarter-Monthly Withholding and Sales Tax Payment	19 Show-Me Green Sales Tax Holiday	20 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 Quarter-Monthly Withholding and Sales Tax Payment Show-Me Green Sales Tax Holiday	26	27	28
29	30 See Notes below for items due on this day	1	2	3	4	5

Notes

April 17 - Annual Business Consumer's Use Tax Return
 - Annual Individual Consumer's Use Tax Return
 - 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

- Form MO-1120ES
 - Form MO-1040ES
 - Financial Institution Tax Return
 - Resident MO-ATC, MO-CFC, and MO-FPT claims
 - Annual Surplus Lines Insurance Tax Payment

April 30 - Annual Captive Insurance Tax Payment
 - Monthly Motor Fuel Distributor Report
 - Monthly and Quarterly Withholding, Sales and Use, and Tire and Battery Fee Return

MAY 2018

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

Notes

- May 15 - Monthly Cigarette Tax Credit Account Payment and Report
- Forms MO-1120 and MO-7004 for those filing Federal Form 990-T
 - Monthly Withholding Tax Return
 - Monthly Other Tobacco Products Report

- May 21 - Monthly Cigarette Tax Cash Account Report
- Monthly Sales and Use Tax Return
 - Monthly Tire and Battery Fee Return

JUNE 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
27	28	29	30	31	1 Quarterly Insurance Tax Payment	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	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	28	29	30

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 20 - Monthly Cigarette Tax Cash Account Report
 - Monthly Sales and Use Tax Return
 - Monthly Tire and Battery Fee Return
 - Quarter-Monthly Withholding and Sales Tax Payment

JULY 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 Monthly Motor Fuel Suppliers Report Monthly Motor Fuel Distributor Report	3	4 Independence Day	5 Quarter-Monthly Withholding and Sales Tax Payment	6	7
8	9	10	11 Quarter-Monthly Withholding and Sales Tax Payment	12	13	14
15	16 Monthly Other Tobacco Products Report Monthly Cigarette Tax Credit Account Payment and Report	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 Monthly Motor Fuel Distributor Report Monthly and Quarterly Withholding, Sales and Use, Tire and Battery Fee Return	1	2	3	4

Notes

AUGUST 2018

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 Back-to-School Sales Tax Holiday	4 Back-to-School Sales Tax Holiday
5 Back-to-School Sales Tax Holiday	6	7	8	9	10 Quarter-Monthly Withholding and Sales Tax Payment	11
12	13	14	15 Monthly Cigarette Tax Credit Account Payment and Report Monthly Other Tobacco Products Report Monthly Withholding Tax Return	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	28	29	30	31 Monthly Motor Fuel Distributor Report	1

Notes

- Aug. 20 - Monthly Cigarette Tax Cash Account Report
- Monthly Sales and Use Tax Return
- Monthly Tire and Battery Fee Return
- Quarter-Monthly Withholding and Sales Tax Payment

**S
E
P
T
E
M
B
E
R

2
0
1
8**

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

Notes

- Sept. 17 - 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. 20 - Monthly Cigarette Tax Cash Account Report
- Monthly Sales and Use Tax Return
 - Monthly Tire and Battery Fee Return

OCTOBER 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30	1 Monthly Motor Fuel Distributor Report MO-1041 with Extension	2 Monthly Motor Fuel Suppliers Report	3 Quarter-Monthly Withholding and Sales Tax Payment	4	5	6
7	8 Columbus Day	9	10	11 Quarter-Monthly Withholding and Sales Tax Payment	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	22 Monthly Cigarette Tax Cash Account Report	23	24	25 Quarter-Monthly Withholding and Sales Tax Payment	26	27
28	29	30	31 Monthly Motor Fuel Distributor Report Monthly and Quarterly Withholding, Sales and Use, Tire and Battery Fee Returns	1	2	3

Notes

- 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
- Monthly Other Tobacco Products Report

NOVEMBER 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28	29	30	31	1	2 Monthly Motor Fuel Suppliers Report	3
4 Daylight Savings Time Ends	5 Quarter-Monthly Withholding and Sales Tax Payment	6 Election Day	7	8	9	10
11	12 Veterans' Day	13 Quarter-Monthly Withholding and Sales Tax Payment	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 Thanksgiving	23	24
25	26	27 Quarter-Monthly Withholding and Sales Tax Payment	28	29	30 Monthly Motor Fuel Distributor Report	1

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

- Nov. 20 - Monthly Cigarette Tax Cash Account Report
- Monthly Sales and Use Tax Return
 - Monthly Tire and Battery Fee Return
 - Quarter-Monthly Withholding and Sales Tax Payment

**D
E
C
E
M
B
E
R

2
0
1
8**

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

Notes

- Dec. 17 - Monthly Cigarette Tax Credit Account Payment and Report
 - Form MO-1120ES
 - Monthly Withholding Tax Return
 - Monthly Other Tobacco Products Report
- Dec. 20 - Monthly Cigarette Tax Cash Account Report
 - Monthly Sales and Use Tax Return
 - Monthly Tire and Battery Fee Return

- Jan. 2, 2019 - November 2018 Monthly Motor Fuel Suppliers Report
- Jan. 4, 2019 - Quarter-Monthly Withholding and Sales Tax Payment