



2025

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 Addressdor.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.

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.

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/, telephone (573) 751-3505, or e-mail elecfile@dor.mo.gov to learn more about alternative filing methods.

In 2024, the Department received more than 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 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
29	30	31	1 New Year's Day	2 Monthly Motor Fuel Suppliers Report	3	4
5	6 Final December 2024 Quarter-Monthly Withholding and Sales Tax Payment	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
19	20 Martin Luther King, Jr. Day	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	31 See below for items due on this day	1

January 15 - Monthly Other Tobacco Products Report
- Monthly Cigarette Tax Credit Account Payment and Report
- Form MO-1040ES

January 31 - 2024 Annual, Monthly and Quarterly Sales and Use Tax Return
- 2024 Annual, Monthly and Quarterly Withholding Tax Return
- 2024 Electronic Required Form MO W-3
- Monthly and Quarterly Tire & Battery Fee Return
- Monthly Marijuana Tax Return
- Monthly Motor Fuel Distributor Report

FEBRUARY 2025

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

- February 28 - Monthly Motor Fuel Distributor Report
- Monthly Sales and Use Tax Return
 - Monthly Tire and Battery Fee Return
 - Monthly Marijuana Tax Return
 - 2024 Paper Required Form MO W-3

MARCH 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
23	24	25	26	27	28	1
2	3 Form MO-1040 for farmers to achieve underpayment exempt status Monthly Motor Fuel Suppliers Report Quarterly Insurance Tax Payment	4	5 Quarter-Monthly Withholding and Sales Tax Payment	6	7	8
9  Daylight Savings Time Begins	10	11	12 Quarter-Monthly Withholding and Sales Tax Payment	13	14	15
16	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	26 Quarter-Monthly Withholding and Sales Tax Payment	27	28	29
30	31 See below for items due on this day					

March 17 - 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 Return
 - Monthly Tire and Battery Fee Return
 - Monthly Marijuana 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	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 Quarter-Monthly Withholding and Sales Tax Payment	19 Show-Me Green Sales Tax Holiday
20 Show-Me Green Sales Tax Holiday	21 Monthly Cigarette Tax Cash Account Report 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 below for items due on this day	1	2	3

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

MAY 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
27	28	29	30	1 Annual Captive Insurance Tax Payment	2 Monthly Motor Fuel Suppliers Report	3
4	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	26 Memorial Day	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 2025

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	13	14
15 See below for items due on this day	16	17	18 Quarter-Monthly Withholding and Sales Tax Payment	19 Juneteenth	20 Monthly Cigarette Tax Cash Account Report	21
22	23	24	25 Quarter-Monthly Withholding and Sales Tax Payment	26	27	28
29 See below for items due on this day	30	1	2	3	4	5
June 2 - Monthly Sales and Use Tax Return - Monthly Marijuana Tax Return - Monthly Motor Fuel Distributor Report - Monthly Tire and Battery Fee Return - Monthly Motor Fuel Suppliers Report - Quarterly Insurance Tax Payment			June 16 - 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 Marijuana Tax Return - Monthly Motor Fuel Distributor Report - Monthly Tire and Battery Fee Return	

JULY 2025

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 Independence Day	5
6	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 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 below for items due on this day	1	2
July 31 - Monthly and Quarterly Sales and Use Tax Return - Monthly and Quarterly Withholding Tax Return - Monthly Marijuana Tax Return - Monthly Motor Fuel Distributor Report - Monthly and Quarterly Tire and Battery Fee Return						

SEPTEMBER 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31	1 Labor Day	2 See below for items due on this day	3	4 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 See 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 See below for items due on this day	1	2	3	4
Sep. 2 - Monthly Sales and Use Tax Return - Monthly Marijuana Tax Return - Monthly Motor Fuel Distributor Report - Monthly Tire and Battery Fee Return - Monthly Motor Fuel Suppliers Report - Quarterly Insurance Tax Payment Sep. 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 Sep. 30 - Monthly Sales and Use Tax Return - Monthly Marijuana Tax Return - Monthly Motor Fuel Distributor Report - Monthly Tire and Battery Fee Return - Fiduciary Income Return with Extension						

OCTOBER 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28	29	30	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 Columbus Day	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 See below for items due on this day	1

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

Oct. 31 - 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 Return
 - Monthly Marijuana Tax Return

NOVEMBER 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
26	27	28	29	30	31	1
2  Daylight Savings Time Ends	3 Monthly Motor Fuel Suppliers Report	4	5 Quarter-Monthly Withholding and Sales Tax Payment	6	7	8
9	10	11 Veterans' Day	12	13 Quarter-Monthly Withholding and Sales Tax Payment	14	16
16	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	26 Quarter-Monthly Withholding and Sales Tax Payment	27 Thanksgiving	28	29
30						
Nov. 17 - 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						

DECEMBER 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30	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	20
21	22 Monthly Cigarette Tax Cash Account Report	23	24	25 Christmas Day	26 Quarter-Monthly Withholding and Sales Tax Payment	27
28	29	30	31 See below for items due on this day	1 New Year's Day	2	3
Dec. 1 - Monthly Sales and Use Tax Return - Monthly Marijuana Tax Return - Monthly Tire and Battery Fee Tax Return - Monthly Motor Fuel Distributor Report - Quarterly Insurance Tax Payment Dec. 15 - Monthly Cigarette Tax Credit Account Payment and Report - Form MO-1120ES - Monthly Withholding Tax Return - Monthly Other Tobacco Products Report Dec. 31 - Monthly Motor Fuel Distributor Report Jan. 2, 2026 - Monthly Sales and Use Tax Return - Monthly Marijuana Tax Return - Monthly Tire & Battery Fee Tax Return Jan. 6, 2026 - Monthly Motor Fuel Suppliers Report - Quarterly-Monthly Withholding and Sales Tax Payment						