

MISSOURI DEPARTMENT OF
REVENUE 

2023

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 2022, 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 2023

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 New Year's Day	2 New Year's Day (Observed)	3 See notes below for items due on this day.	4	5 Final December 2022 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 Martin Luther King, Jr. Day	17 See notes 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
29	30	31 See notes below for items due on this day	1	2	3	4

Notes

January 03 - Monthly Sales and Use Tax Return
 - Monthly Tire and Battery Fee Return
 - Monthly Marijuana Tax Return
 - Monthly Motor Fuel Distributor Report
 - Monthly Motor Fuel Suppliers Report

January 17 - Monthly Other Tobacco Products Report
 - Monthly Cigarette Tax Credit Account Payment and Report
 - Form MO-1040ES

January 31 - 2022 Annual, Monthly and Quarterly Sales and Use Tax Return
 - 2022 Annual, Monthly and Quarterly Withholding Return
 - 2022 Electronic Required Form MO W-3
 - Monthly and Quarterly Tire & Battery Fee Return
 - Monthly Marijuana Tax Return
 - Monthly Motor Fuel Distributor Report

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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 Lincoln's Birthday	14	15 Monthly Withholding Tax Return Monthly Cigarette Tax Credit Account Payment and Report Monthly Other Tobacco Products Report	16	17	18
19	20 President's 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 See Notes below for items due on this day	1	2	3	4

Notes

- February 28 - Monthly Motor Fuel Distributor Report
- Monthly Sales and Use Tax Return
 - Monthly Tire and Battery Fee Return
 - Monthly Marijuana Tax Return
 - 2022 Paper Required Form MO W-3

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
26	27	28	1 Form MO-1040 for farmers to achieve underpayment exempt status 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  Daylight Savings Time Begins	13	14	15 See Notes below for items due on this day	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 Notes below for items due on this day	1

Notes

- 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

- March 31 - Monthly Sales and Use Tax Return
- Monthly Tire and Battery Fee Return
 - Monthly Marijuana Tax Return
 - Monthly Motor Fuel Distributor Report

APRIL 2023

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 Quarter-Monthly Withholding and Sales Tax Payment	13	14	15 Resident MO-ATC, MO-CFC, and MO-FPT claims
16	17 See Notes below for items due on this day	18 See Notes below for items due on this day Tax Day	19 Quarter-Monthly Withholding and Sales Tax Payment 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 Show-Me Green Sales Tax Holiday	26 Quarter-Monthly Withholding and Sales Tax Payment	27	28	29
31						

Notes

April 17 - Annual Business Consumer's Use Tax Return
 - Monthly Other Tobacco Products Report
 - Monthly Cigarette Tax Credit Account Payment and Report
 - Annual Individual Consumer's Use Tax Return

April 18 - Calendar Year Forms:
 - MO-1040, MO-1040A, MO-PTC, MO-1041, MO-1065, MO-1120, MO-PTE, MO-1120S, MO-60, and MO-7004
 - Form MO-1120ES
 - Form MO-1040ES and MO-1040V

- Financial Institution Tax Return
 - Annual Surplus Lines Insurance Tax Payment

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31	1 See Notes 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 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	22 Monthly Cigarette Tax Cash Account Report	23	24	25 Quarter-Monthly Withholding and Sales Tax Payment	26	27
28	29 Memorial Day	30	31 See Notes below for items due on this day	1	2	3

- May 1 - Annual Captive Insurance Tax Payment
- Monthly Motor Fuel Distributor Report
- Monthly and Quarterly Withholding Return, Sales and Use Return, Tire and Battery Fee Return, and Marijuana Tax Return
- May 15 - Monthly Cigarette Tax Credit Account Payment and Report
- Monthly Withholding Tax Return
- Monthly Other Tobacco Products Report

Notes

- May 31 - Monthly Sales and Use Tax Return
- Monthly Marijuana Tax Return
- Monthly Motor Fuel Distributor Report
- Monthly Tire and Battery Fee Return

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28	29	30	31	1 Quarterly Insurance Tax Payment	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	13	14	15 See Notes below for items due on this day	16	17
18	19 Juneteenth	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 See Notes below for items due on this day	1

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

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
25	26	27	28	29	30	1
2	3 Monthly Motor Fuel Suppliers Report	4 Independence Day	5	6 Quarter-Monthly Withholding and Sales Tax Payment	7	8
9	10	11	12 Quarter-Monthly Withholding and Sales Tax Payment	13	14	15
16	17 Monthly Other Tobacco Products Report Monthly Cigarette Tax Credit Account Payment and Report	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 Notes below for items due on this day					

Notes

- 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 Tax Return
- Monthly Marijuana Tax Return

AUGUST 2023

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 Back-to-School Sales Tax Holiday	5 Back-to-School Sales Tax Holiday
6 Back-to-School Sales Tax Holiday	7	8	9	10 Quarter-Monthly Withholding and Sales Tax Payment	11	12
13	14	15 Monthly Withholding Tax Return Monthly Cigarette Tax Credit Account Payment and Report Monthly Other Tobacco Products 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 Notes below for items due on this day	1	2

Notes

- Aug. 31 - Monthly Sales and Use Tax Return
- Monthly Marijuana Tax Return
- Monthly Motor Fuel Distributor Report
- Monthly Tire and Battery Fee Return

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
27	28	29	30	31	1 Quarterly Insurance Tax Payment	2
3	4 Labor Day	5 Monthly Motor Fuel Suppliers Report	6 Quarter-Monthly Withholding and Sales Tax Payment	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 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

Notes

- 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 Return
- Monthly Other Tobacco Products Report

OCTOBER 2023

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 See Notes below for items due on this day	3	4 Quarter-Monthly Withholding and Sales Tax Payment	5	6	7
8	9 Columbus Day	10	11	12 Quarter-Monthly Withholding and Sales Tax Payment	13	14
15	16 See Notes 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
28	30	31 See Notes below for items due on this day	1	2	3	4

Notes

- Oct. 2 - Monthly Sales and Use Tax Return
 - Monthly Marijuana Tax Return
 - Monthly Tire and Battery Fee Tax Return
 - Monthly Motor Fuel Distributor Report
 - Fiduciary Income Return with Extension
 - Monthly Motor Fuel Suppliers Report

- Oct. 16 - 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

- 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

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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  Daylight Savings Time Ends	6	7	8	9	10 Veterans' Day	11
12	13 Quarter-Monthly Withholding and Sales Tax Payment	14	15 See Notes 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 Thanksgiving	24	25
26	27	28 Quarter-Monthly Withholding and Sales Tax Payment	29	30 See Notes below for items due on this day	1	2

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

- Novt. 30 - Monthly Sales and Use Tax Return
- Monthly Marijuana Tax Return
 - Monthly Tire and Battery Fee Tax Return
 - Monthly Motor Fuel Distributor Report

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
26	27	28	29	30	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 Quarter-Monthly Withholding and Sales Tax Payment Monthly Cigarette Tax Cash Account Report	21	22	23
24	25 Christmas Day	26	27	28 Quarter-Monthly Withholding and Sales Tax Payment	29	30
31	1 New Year's Day					

Notes

Dec. 15 - Monthly Cigarette Tax Credit Account Payment and Report
 - Form MO-1120ES
 - Monthly Withholding Tax Return
 - Monthly Other Tobacco Products Report

Jan. 2, 2024 - Monthly Motor Fuel Suppliers & Distributors Report
 - Monthly Sales and Use Tax Return
 - Monthly Marijuana Tax Return
 - Monthly Tire and Battery Fee Tax Return

Jan. 4, 2024 - Quarter-Monthly Withholding and Sales Tax Payment