



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 |
| <div> <div> January 15 - Monthly Other Tobacco Products Report - Monthly Cigarette Tax Credit Account Payment and Report - Form MO-1040ES </div> <div> 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 </div> </div> | | | | | | |

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

APRIL 2025

| 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 |
| <p>July 31 - Monthly and Quarterly Sales and Use Tax Return</p> <p>- Monthly and Quarterly Withholding Tax Return</p> <p>- Monthly Marijuana Tax Return</p> <p>- Monthly Motor Fuel Distributor Report</p> <p>- Monthly and Quarterly Tire and Battery Fee Return</p> | | | | | | |

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 |
| <div> <div> Dec. 1 <ul style="list-style-type: none"> - 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 </div> <div> Dec. 15 <ul style="list-style-type: none"> - Monthly Cigarette Tax Credit Account Payment and Report - Form MO-1120ES - Monthly Withholding Tax Return - Monthly Other Tobacco Products Report </div> <div> Dec. 31 <ul style="list-style-type: none"> - Monthly Motor Fuel Distributor Report </div> <div> Jan. 2, 2026 <ul style="list-style-type: none"> - Monthly Sales and Use Tax Return - Monthly Marijuana Tax Return - Monthly Tire & Battery Fee Tax Return </div> <div> Jan. 6, 2026 <ul style="list-style-type: none"> - Monthly Motor Fuel Suppliers Report - Quarter-Monthly Withholding and Sales Tax Payment </div> </div> | | | | | | |