

TAX CALENDAR 1927
FOR MISSOURI CORPORATIONS AND INDIVIDUALS

DATE	NATURE OF REPORT OR PAYMENT	Authority to Whom Made
February 1	Automobile License, City and State.....	License Collector, St. Louis
March 1	Annual State Franchise Report by Corporation.....	Missouri Tax Commission
15	Return for Missouri Income Tax.....	Assessor, St. Louis
15	Return for Federal Income Tax Withheld at Source.....	Collector of Internal Revenue
15	Return for Federal Income Tax (calendar year basis) and payment of first installment.....	Collector of Internal Revenue
15	Report of Federal Information at Source.....	Commissioner of Internal Revenue
15	Report by Corporations of Dividend Payments of \$500.00 or more to any one person.....	Commissioner of Internal Revenue
May 15	Payment Due Missouri Corporation Franchise Tax (delinquent June 1).....	State Treasurer of Missouri
June 1	Payment Delinquent Missouri Corporation Franchise Tax.....	State Treasurer of Missouri
1	Property owned on this day is taken as basis for assessment of State, School and City Tax	
June 1 (to Jan. 1 as served)	Statement of taxable property for State, School and City Tax.....	Assessor, St. Louis
June 1	Payment of Missouri Income Tax.....	Collector, St. Louis
15	Payment of Federal Income Tax withheld at Source.....	Collector of Internal Revenue
15	Payment Second Installment Federal Income Tax.....	Collector of Internal Revenue
Third Tuesday	Return for Merchants' and Manufacturers' License. (NOTE: If business is begun during year, license must first be obtained).....	License Collector, St. Louis
July 1	Merchants' and Manufacturers' License Tax due.....	License Collector, St. Louis
1	Registration, Statement and Anti-Trust Affidavit by Corporation.....	Secretary of State of Missouri
1	Payment of Fee for Same. (No penalty if made in 30 days from July 1.).....	State Treasurer of Missouri
September 15	Payment of Third Installment of Federal Income Tax.....	Collector of Internal Revenue
December 15	Payment of Fourth Installment of Federal Income Tax.....	Collector of Internal Revenue
31	Payment of Missouri State, School and City Tax.....	Collector, St. Louis

NOTE: Corrected up to date of going to press. It is not believed that the Congress now in session will change any of the dates given in this calendar, but attention is called to this possibility. By custom, taxing officers in some cases accept returns and payments later than date specified above. The foregoing enumeration is not a complete list, but includes only returns and payments of general interest. Returns on fiscal year basis and those due monthly are not included.*

Originally compiled for the St. Louis Chamber of Commerce by Scott R. DeKins and Ralph R. Neuhoff, of the St. Louis Bar, and reprinted by permission. Where St. Louis officials are named read local officials.—Ed.