Form E-1
(Rev. 11/12)

CITY OF ST. LOUIS
INDIVIDUAL EARNINGS TAX RETURN
(RESIDENT AND NON-RESIDENT)
Telephone: (314) 622-4403

CALENDAR YEAR
12

PLEASE PRINT YOUR NAME AND ADDRESS IN THE SPACE BELOW

Social Security No. _____

Telephone No. _____

Email Address: _____

_____

_____

_____

_____

A COPY OF FORM(S) W-2 MUST ACCOMPANY THIS RETURN

1	**Salaries, Wages, etc. from Form(s) W-2. See Instructions on Back. For Self-Employed or 1099-MISC Income use Form E-234.**		
	A	$	
	B	$	
	C	$	
	D	$	
2	GROSS SALARIES, WAGES, etc. (Total of Lines A, B, C, D (attach Form(s) W-2).	$	
3	Non-Residency Deduction (Complete Formula on Reverse Side).	$	
4	NET TAXABLE EARNINGS (Subtract line 3 from line 2).	$	
5	EARNINGS TAX (1% of line 4).	$	
6	Earnings Tax withheld (from Box 19 (Local Income Tax) on Form(s) W-2).	$	
7	BALANCE DUE (Subtract line 6 from line 5). No tax is due if balance is under $1.00.	$	
8	Taxes paid after April 15 are delinquent. Enter amount from line 7.	$	
9	Penalty, see reverse side_____%	$	
10	Interest, see reverse side_____%	$	
11	TOTAL AMOUNT DUE Total of lines 8, 9, 10	$	

Pursuant to the Revised Code of the City of St. Louis, § 5.22.100, the Collector of Revenue or his duly authorized agent has the authority to audit facilities or tax returns of an employer or taxpayer subject to this section of the Tax Code.
I declare this return has been examined by me and is true, correct and complete to the best of my knowledge and belief.

(DATE) | (SIGNATURE) | (TYPED OR PRINTED NAME)

PREPARER | PREPARER EIN | PREPARER TELEPHONE

MAKE PAYMENT PAYABLE TO: **GREGORY F.X. DALY, COLLECTOR OF REVENUE.**

MAIL TO: GREGORY F.X. DALY, COLLECTOR OF REVENUE, EARNINGS TAX DEPT., 410 CITY HALL
1200 MARKET ST., ST. LOUIS, MO 63103.

WEBSITE ADDRESS: www.stlouiscollector.com

IMPORTANT INFORMATION

- This Form (E-1) must be filed by residents and non-residents of the city, whenever Earnings Tax has not been totally withheld from salaries, wages, tips or other compensation as reported on Form(s) W-2, **less any income derived from stock options (stock not represented on Form(s) W-2 will require documentation from employer).** If you are self-employed or have 1099-MISC income, you must use Earnings Tax Form E-234.

- **Form E-1R must be used to request a refund.**

- Joint Returns are not allowed.

- A resident is subject to Earnings Tax on gross income, **(less any income derived from stock options)** regardless of where earned. Military Active Duty and Reserve pay are also subject to the Earnings Tax.

- Annual leave, sick leave, and/or separation pay of any person who terminates or is separated from a place of employment located within the City of St. Louis is taxable in the year received, **regardless of when or where earned, and regardless of where recipient lives.**

- Return must be filed on or before April 15th. No extension allowed.

- Penalty and Interest are due after April 15th. Tax must be paid when the return is filed.

- **PENALTY AND INTEREST:** All taxes not paid when due will be subject to a penalty of 5% of the amount of tax for each month, or fraction thereof (not to exceed 25%) plus interest at the rate of 1% per month or fraction thereof (12% per year), until tax is paid.

- This return is to be filed with **Gregory F.X. Daly, Collector of Revenue, Earnings Tax Dept., 410 City Hall, 1200 Market St., St. Louis, MO 63103-2841**, on or before April 15th of the following year.

NON-RESIDENCY DEDUCTION INSTRUCTIONS

- A non-resident is subject to Earnings Tax on their gross income earned within the City of St. Louis. Non-residents who work both inside and outside the city can **only** make a deduction of salary based on **whole** days worked out of the city (if you start and/or finish your work day in the city you are not allowed to use that day as worked out of the city). **Vacation, Sick, and Holidays are not allowed as a deduction.**

- All claims for non-residency deductions must be supported by a letter, from your employer, stating the total **whole** days worked outside the city during the year. This letter must be on official letterhead and signed by your employer. **A deduction for days worked out of the city will not be allowed if required documentation is not submitted with the return.**

- Residents who move into the city during the year may use this non-residency deduction formula to calculate their deduction for wages earned outside the city, prior to residency. A copy of mortgage deed or lease is required for verification of dates moved in or out of the City of St. Louis. **A deduction for days lived outside the city will not be allowed if required documentation is not provided.**

NON-RESIDENCY DEDUCTION FORMULA

(THIS SECTION MUST BE COMPLETED TO CLAIM A NON-RESIDENT DEDUCTION)

1. Actual days worked everywhere
(Standard work year is 260 days) _____days
2. Actual days lived or worked outside the city
(Supporting documents must be submitted) _____days
3. Percentage of days lived or worked outside the city
(Line 2 ÷ by Line 1) _____%
4. Gross wage per Federal Form(s) W-2 $_____
5. Non-residency deduction (Line 4 x Line 3) $_____

Enter Line 5 result on reverse side, Line 3 – Deduction for Non-Residency