Form E-234
(Rev. 11/12)

CITY OF ST. LOUIS, MO
EARNINGS TAX RETURN

CALENDAR YEAR **2013**

TAXABLE YEAR BEGINNING _____ AND ENDING _____

FOR OFFICE USE ONLY

TYPE OF RETURN:
- ☐ INDIVIDUAL (LLC)(E-2)
- ☐ PARTNERSHIP (LLC)(E-3)
- ☐ CORPORATION (LLC, Sub S or C)(E-4)

DAYTIME TELEPHONE #: _____

FEDERAL E.I. or SOCIAL SECURITY #: _____

PRINCIPAL BUSINESS ACTIVITY: _____

E-MAIL _____

Check applicable boxes: (1) ☐ Due Month Change
(2) ☐ Amended return (3) ☐ Change in address
(4) ☐ Account terminated

DATE & REASON (REQUIRED): _____

TO WHOM SOLD OR TRANSFERRED: _____

ADDRESS OF NEW OWNER: _____

PLEASE PRINT YOUR NAME AND ADDRESS IN THE SPACE ABOVE (IF NOT ALREADY PROVIDED)

VERIFIED BY	AUDITED BY

SECTION A - NET PROFIT (Or Loss) (See Instruction Sheet)		ROUND TO NEAREST WHOLE DOLLAR	
1. Gross Receipts or Transactions, less Returns and Allowances	1	$	
2. Cost of goods sold (attach schedule)	2	$	
3. Gross Profit (Subtract line 2 from line 1)	3	$	
4. Other Income (or Loss) (attach schedule)	4	$	
5. Total Gross Profit (Add lines 3 and 4)	5	$	
6. Business Expenses (Use Section A-1, on back or Separate Schedule)	6	$	
7. Net Profit (or Loss) (Subtract line 6 from line 5)	7	$	
SECTION B - NET PROFIT BY ALLOCATION (From Section B Worksheet, on back)			
8. (a) Allocation percent (line 2)	8a		%
(b) Net Profit by allocation (line 7 Multiplied by line 8a)	b	$	
SECTION C - COMPUTATION OF TAX (See Instruction Sheet)			
9. Taxable Net Profit (Section A, line 7, Section B, line 8b or Total of Column 3, Section B-1)	9	$	
10. Earnings Tax Due (1% of line 9) (No Tax Due if less than $1.00)	10	$	
11. Payroll Expense Tax Credit (if applicable, Section C-1 on back must be completed for credit)	11	$	
12. Net Earnings Tax Due (line 10 Minus line 11) (No Tax Due if less than $1.00)	12	$	
13. Less Extension payment and pre-payments (if applicable) Penalty and Interest assessed if prepayment is not 90% of Tax Due	13	$	
14. Subtotal (line 12 Minus line 13)	14	$	
15. Penalty (see instructions)	15	$	
16. Interest (see instructions)	16	$	
17. Amount Due or Refund (No Refund if under $1.00)	17	$	

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) | (Title)

(Signature of preparer other than taxpayer) | (FEIN/SSN of preparer) | (Address, City, State, Zip)

(Preparer Telephone #) | (E-Mail Address)

Obtaining a Federal Extension does not automatically give you a St. Louis extension. A separate extension request needs to be filed on Form E-8 (see instruction sheet). This does not extend your time to pay.

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

WEBSITE ADDRESS: www.stlouiscollector.com

Telephone: (314) 622-4248
Fax: (314) 622-4847

MAIL TO:

GREGORY F.X. DALY
COLLECTOR OF REVENUE
410 CITY HALL
1200 MARKET ST.
ST. LOUIS, MO 63103-2841

SECTION A-1 - BUSINESS EXPENSE DEDUCTIONS (See Instruction Sheet)

ITEM	AMOUNT		ITEM	AMOUNT	
1. Car and Truck Expense			8. Rent		
2. Commissions			9. Repairs		
3. Depreciation			10. Taxes (Except Federal, State and Local Income Taxes)		
4. Dues and Publications			11. Utilities and Telephone		
5. Insurance			12. Wages and Salaries		
6. Legal and Professional			13. Other Deductions (Attach list)		
7. Office Expense and Supplies			**TOTAL - Enter on line 6** (Section A On Front)		

SECTION A-2 - INFORMATIONAL DISBURSEMENT REPORT (See Instruction Sheet) Print N/A if Not Applicable

(A) TO WHOM PAID Name	Address	City, State, Zip	(B) FEIN/SSN	(C) Total Amount Paid	(D) Amount or Percent Earned Within City
(Attach list if necessary)					

SECTION B WORKSHEET - BUSINESS ALLOCATION OF TAXABLE NET PROFIT (See Instruction Sheet)

ALL FACTORS APPLICABLE TO OPERATIONS MUST BE USED All columns (1-2-3) must be completed.	(1) Within & Without St. Louis	(2) Within St. Louis	(3) Percentage Col. 2 to Col. 1
1. (a) Average Value of Real and Tangible Personal Property, including inventory.			
(b) Gross Receipts			
(c) Wages, Salaries (Except Officers)			
		TOTAL PERCENTAGE %	

2. **ALLOCATION PERCENTAGE:**
Total of Percentages divided by number of factors used _____ %. Enter this percent on line 8a. SECTION B ON FRONT.

SECTION B-1 - PARTNER'S SHARE OF NET PROFIT (See Instruction Sheet)

Non-resident partners show allocation % from Section B. Partners who are residents of St. Louis are subject to tax on their full share of net profit and cannot allocate.

PARTNER:		(1) Share of Net Profit	(2) Allocation Percentage	(3) Taxable Income
Name	FEIN/SSN			
Home Address	Zip			
Name	FEIN/SSN			
Home Address	Zip			

(Attach list if necessary) TOTAL-Enter Total of Column 3 on Front, Line 9 →

SECTION C-1 - PAYROLL EXPENSE TAX CREDIT CALCULATION (SEE INSTRUCTION).

1. Did you pay the Payroll Expense Tax on Form P-10? ☐ Yes (Proceed to line 2) ☐ No (P-10 credit does not apply)
2. Total quarterly Payroll Expense Tax paid from line 3, Form P-10.
   1st Qtr._____ + 2nd Qtr._____ + 3rd Qtr._____+ 4th Qtr._____=_____
3. Line 2 x 20 % = _____
4. Tax amount due from line 10, Section C (reverse side) _____ x 25 % = _____
5. Smaller of line 3 and line 4 = _____
   This is your credit. Please enter this amount on line 11, section C (reverse side).