

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

CALENDAR
YEAR
09

**PLEASE PRINT YOUR NAME AND
ADDRESS IN THE SPACE BELOW**

Social Security No. _____

Telephone No. _____

Email Address: _____

A COPY OR COPIES OF FORM 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) (Complete lines 5A through 5C where applicable).	\$	
A. Earnings Tax withheld (per Form(s) W-2).	\$	
B. If (line 5) is larger than (line 5A) enter BALANCE DUE. No tax is due if balance is under \$1.00.	\$	
C. If (line 5A) is larger than your tax (line 5) enter REFUND. No refund less than \$1.00.	\$	
6 Taxes paid after April 15 are delinquent. Enter amount from line 5B.	\$	
7 Penalty, see reverse side _____ %	\$	
8 Interest, see reverse side _____ %	\$	
9 TOTAL AMOUNT DUE Total of lines 6, 7, 8	\$	

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

PENALTY AND INTEREST ARE DUE AFTER APRIL 15. TAX DUE MUST BE PAID WHEN THE RETURN IS FILED.

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.

RETURN MUST BE FILED ON OR BEFORE APRIL 15TH - NO EXTENSION ALLOWED

JOINT RETURNS ARE NOT ALLOWED

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 W-2, **less any income derived from stock options**. If you are self-employed or have 1099-MISC income, you must use Earnings Tax Form E-234.
- 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 the recipient lives**.
- 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.
- This Form (E-1) must be used to file a **refund claim**. Refunds are issued approximately 4 to 6 weeks after receipt of all required documentation. Refund claims must be filed within one year of the date the tax was originally due or paid. Per I.R.S. Regulations, a Form 1099-G will be issued to all taxpayers receiving a refund.
- This return to be filed with **Gregory F.X. Daly, Collector of Revenue, Earnings Tax Dept., 410 City Hall, 1200 Market St., St. Louis, Missouri 63103-2841**, on or before April 15th of the following year.

INSTRUCTIONS

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.

1. Joint return not permissible. List W-2 Forms received. Enter total gross wages as shown in Box 1 of Form W-2, **(less any income derived from stock options)**. Attach W-2 forms.
2. Total gross wages of all W-2 Forms received. Add lines A, B, C & D.
3. Non resident deduction. Complete non-residency formula below.
4. Subtract line 3 from line 2.
5. Earnings Tax (line 4 x 1%)
- 5A. Total City Earnings Tax withheld from all W-2 Forms.
- 5B. If (line 5) is larger than (line 5A) enter **BALANCE DUE**. No tax due if balance is under 1.00
- 5C. If (line 5A) is larger than (line 5) enter **REFUND**. No refund less than \$1.00
6. **TAXES PAID AFTER APRIL 15 ARE DELINQUENT. LINES 6 THROUGH 9 MUST BE COMPLETED.**

1 Salaries, Wages, etc. from Federal Form(s) W-2. (See Instruction). 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		\$
4 NET TAXABLE EARNINGS (Subtract line 3 from line 2).		\$
5 Earnings Tax (line 4 x 1%)		\$
A Total City Earnings Tax withheld from all W-2 FORMS.		\$
B If (line 5) is larger than (line 5A) enter BALANCE DUE. No tax due if balance is under 1.00.		\$
C If (line 5A) is larger than (line 5) enter REFUND. No refund less than \$1.00.		\$
6 TAXES PAID AFTER APRIL 15 ARE DELINQUENT. LINES 6 THROUGH 9 MUST BE COMPLETED.		\$
7 Penalty, see above _____ %		\$
8 Interest, see above _____ %		\$
9 TOTAL AMOUNT DUE Total of lines 6,7,8		\$

I hereby certify that the statements herein are true.

Signature: _____ Date: _____

Preparer: _____

Preparer FEIN: _____

Preparer Telephone: _____

REFUND/NON-RESIDENCY INSTRUCTIONS

A non-resident is subject to Earnings Tax on their gross income within St. Louis City. Non-residents who work both inside and outside the city can make a deduction of salary based on whole days worked out of the city (if you report to a city work site during a day, you cannot count that day as worked out of the city). **Vacation, Sick, and Holidays are not allowed as a deduction.**

Residents who move into the city during the year may use this schedule to calculate their deduction for wages earned outside the city, prior to their residency. Please submit lease or closing statement as proof.

All claims for non-residency deductions must be supported by a verification letter on company letterhead, signed by the employer, stating the total days worked outside the city during the year. Without this letter and copy of your W-2, the refund will not be allowed.

NON-RESIDENCY DEDUCTION FORMULA:
(This formula must be completed to claim a deduction)

1. Actual days worked everywhere
(STANDARD WORK YEAR IS 260 DAYS) _____ days
 2. Actual days worked **outside** the city per attached letter _____ days
 3. Percentage of days worked outside the city - Line 2 ÷ 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