

**APPLICATION FOR EXTENSION OF TIME
TO FILE BUSINESS EARNINGS TAX RETURN (FORM E-234)**

(Application does not extend time to pay)

GREGORY F.X. DALY, COLLECTOR OF REVENUE, CITY OF ST. LOUIS

Check type of Business: Self-Employed (Business and Professional Persons) Partnership Corporation

Name of Taxpayer: _____ FEIN or SSN: (See instruction 4) _____

Trade Name: _____

Address: _____

City, State & Zip Code: _____ Telephone No.: _____

I request a 6-month extension of time until _____ 20____, to file the Earnings Tax Form E-234 for the taxpayer named above for calendar year _____ or tax year beginning _____ 20____, and ending _____ 20____. If you do not pay the amount of tax due by the regular due date, you will owe interest. You may also be charged penalties. See instructions 8 and 9.

If this tax year is for less than 12 months, check reason, (See Instruction 6)

- Initial return Final return Change in accounting period
- Other (explain) _____

A PAYMENT OF 100% OF YOUR ESTIMATED TAX DUE FOR THE CURRENT TAX YEAR IS REQUIRED WITH THIS REQUEST. MAKE CHECK PAYABLE TO: GREGORY F.X. DALY, COLLECTOR OF REVENUE. (See Instruction 8 & 9).
AMOUNT PAID WITH THIS EXTENSION REQUEST \$ _____

Taxpayer's Signature _____ Type or Print Name _____ Title _____ Date _____

ONLY TAXPAYERS WHOSE EXTENSION HAS BEEN REJECTED WILL BE NOTIFIED.

FAILURE TO PAY AT LEAST 90% OF THE ACTUAL TAX DUE WILL RESULT IN PENALTIES BEING ASSESSED FROM THE ORIGINAL DUE DATE (see instruction 9).

FOR OFFICE USE ONLY

- Your application for extension of time to file is granted until20 Interest accrues on unpaid tax at the rate of 12 percent a year during the period of any extension. (See Instruction 8).
- Your extension has been rejected for the following reasons:
 - We do not grant extensions to individual wage earners.
 - You did not submit payment with request for extension. Please resubmit with check. (See instruction 7 & 8).
 - You did not apply for this extension before the due date of your tax return.
 - We cannot grant extensions when there are other liabilities. Our records indicate the following delinquencies: _____
 - We have no record of an active account for this Business/Federal E.I. Number. Please complete the enclosed application and resubmit your request within 10 days.
 - Other: _____

If the requirement causing the rejection is satisfied within 10 days, your request may be resubmitted.

INSTRUCTIONS

1. **Who May File** -- This application (Form E-8) is to be used by a Corporation, Partnership or Self-Employed Business/Professional Person to request an extension of time to file the Annual Earnings Tax Return (Form E-234).
2. **When to File** -- File this application requesting a six (6) month extension on or before the original due date of the return, which is the 15th day of the 4th month following the close of the taxable year.
3. **How and Where to File** -- File one copy of this form with the **Collector of Revenue, Earnings Tax Division, 410 City Hall, 1200 Market St., St. Louis, MO 63103-2841**. Only taxpayers whose extension has been rejected will be notified.
4. **Indicate Appropriate Identification Number** -- All employers of one or more persons and all Corporations and Partnerships, whether or not they have employees, must indicate their Federal Employer Identification Number. All other self-employed persons must indicate their Social Security Number. Each business entity with a separate I.D. number requires a separate application.
5. **Period of Extension** -- An extension of time to file an annual return may not be granted for a period of time in excess of six months (computed from the original due date of the return).
6. **Short Returns** -- Indicate the reason for any tax period not equal to 12 months or if this is the first period for which a tax return is due for this Federal E.I. Number. Also, please explain any changes in business type or tax reporting period. Attach letter if necessary.
7. **Amount to be paid** -- All extension requests must be received with 100% of the current year's tax tentatively determined to be due. Make checks payable to: **Gregory F.X. Daly, Collector of Revenue**. If taxpayer anticipates a loss, write "Loss - no tax due."
8. **Interest** -- The completed annual return, Form E-234, must be filed on or before the extended due date with remittance of any tax balance due. The tax balance due bears interest at the rate of 1% of the tax balance due per month or fraction thereof, from the original due date of the return until the date the completed return is filed.
9. **Penalty** -- Any completed return filed after the extended due date bears penalty at the rate of 5% of the tax balance due per month, or fraction thereof (not to exceed 25%), from the extended due date, until the date the completed return is filed. If the balance of the tax due with your return exceeds 10% of the total tax amount due, the 5% per month penalty will be charged on the tax balance due from the original due date.
10. **Overpayment** -- If the amount paid with the extension request exceeds the actual tax due on the completed return, the overpayment will be refunded. If you wish the overpayment to be applied to the next tax year's liability, please indicate so on line 17, Form E-234.
11. **Signature** -- Signature on Form E-8 shall be that of an officer of the Corporation, a member of the Partnership or the Individual Business/Professional Person, or authorized agent.

GREGORY F.X. DALY
COLLECTOR OF REVENUE
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