

CITY OF ST. LOUIS
INDIVIDUAL EARNINGS TAX RETURN
(REFUND REQUEST)
Telephone: (314) 622-3292

CALENDAR
YEAR
2010

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

Social Security No. _____

Telephone No. _____

Email Address: _____

- ALL W-2 FORMS MUST ACCOMPANY THIS RETURN.
- EMPLOYER MUST COMPLETE VERIFICATION SECTION ON REVERSE SIDE.
- IF YOU ARE REQUESTING A REFUND FROM TWO OR MORE EMPLOYERS, EACH EMPLOYER IS REQUIRED TO COMPLETE A SEPARATE VERIFICATION FORM ON REVERSE SIDE.

1 Salaries, Wages, etc. from Box 1 on Form(s) W-2. See Instructions on Back. Use Form E-1 if you owe City Earnings Tax.		
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. Combine totals if more than one employer).	\$	
4 NET TAXABLE EARNINGS (Subtract line 3 from line 2).	\$	
5 EARNINGS TAX (1% of line 4).	\$	
6 EARNINGS TAX WITHHELD (from Box 19 on Form(s) W-2).	\$	
7 Refund Due (Subtract line 5 from line 6). No refund issued under \$1.00. Use Form E-1 if you owe City Earnings Tax.	\$	

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

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

JOINT RETURNS ARE NOT ALLOWED

WEBSITE ADDRESS: www.stlouiscollector.com

IMPORTANT INFORMATION

- The Form (E-1R) is to be used by non-residents who are requesting a refund based on days worked outside the City of St. Louis. Generally, a resident of the City of St. Louis is not eligible for a refund.
- 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 is taxable in the year received, **regardless of when or where earned, and regardless of where recipient lives.**
- **Stocks not represented on Form(s) W-2 will need documentation from employer.**
- **A copy of mortgage deed or lease is required for verification of dates moved in or out of the City of St. Louis.**
- Refunds are issued approximately 4 to 6 weeks after receipt of all documentation. **Refund claims must be filed within one year of due date.** Per I.R.S., a Form 1099-G will be issued to all taxpayers receiving a refund.
- 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, Missouri 63103-2841**, on or before April 15th of the following year.

INSTRUCTIONS FOR REVERSE SIDE

Joint returns are not permitted.

1. List all Federal Form(s) W-2. Enter total gross wages as shown in Box 1 of Form W-2, **(less any income derived from stock options)**. Attach W-2 forms and statements regarding stock options.
2. Total gross wages of all W-2 forms received. Add lines A, B, C & D.
3. Non-resident deduction (non-residency formula below must be completed).
4. Subtract line 3 from line 2.
5. Earnings Tax (line 4 x 1%).
6. Total City Earnings Tax withheld as shown in box 19 from all Form(s) W-2.
7. Refund Due (subtract line 5 from line 6). No refund issued less than \$1.00.
8. Send completed Form E-1R, with required documentation, to **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.

EMPLOYER VERIFICATION SECTION
THIS SECTION MUST BE COMPLETED BY THE EMPLOYER

If a taxpayer is claiming a non-residency deduction on Form E-1R, the following verification **must** be completed by the appropriate managerial personnel. According to City of St. Louis Code Section 5.22.040 Non-Resident Individual; only full days worked out of the city are eligible for refunds to non-resident employees. **Employees who start and/or finish their work day in the city are not allowed to use that day as a day worked out of the city.**

Streckfus Steamers Inc. v. City of St. Louis. 472 S.W. 2d 660.

This is to certify the below mentioned employee, a non-resident of the City of St. Louis, worked a total of _____ days including vacation, sick, and holidays everywhere.

This is to certify the below mentioned employee, a non-resident of the City of St. Louis, worked outside the City of St. Louis a total of _____ whole days.

The standard work year is 260 days. If the employee worked more or less than 260 days or moved in or out of the City of St. Louis during the year, an explanation must be provided on the below lines (attach separate sheet if additional space is needed).

I certify, to the best of my knowledge, that the above information is true and accurate, and the records are available to verify this information.

Please complete the following information:

THE BELOW AREA FOR POST OFFICE USE ONLY

Employee Name: _____

The "Official Post Office Branch Date Stamp" must be placed below for Postal Employees requesting a refund.

Company Name: _____

Company Address: _____

Company Phone Number: _____

Printed Name of Supervisor/Manager: _____

Signature: _____

Title: _____

NON-RESIDENCY DEDUCTION FORMULA
THIS SECTION MUST BE COMPLETED TO CLAIM A NON-RESIDENT DEDUCTION

1. Actual days worked everywhere. _____ days
(STANDARD WORK YEAR IS 260 DAYS)
 2. Actual **whole** days worked **outside** the city per employer verification. _____ 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 results on reverse side, on line 3, for non-residency deduction.