

**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**

**FOR OFFICE USE ONLY**

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).**

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- Your application for extension of time to file is granted until .....20..... . 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 cannot grant your extension request due to the following Earnings and/or Payroll Expense Tax delinquency(s) indicated on the attached "Statement of Tax Delinquency".
  - We cannot grant your extension request due to Personal Property Tax delinquency for account number \_\_\_\_\_. Please contact (314) 622-4108 for assistance with resolving this delinquency.

If the requirement causing this rejection is satisfied within 10 days, your request may be resubmitted or you may contact our office at (314) 622-4248.

Approval Date

Reject Date

Extension Section - Earnings Tax Division

## 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**  
**TELEPHONE: (314) 622-4248**  
**FAX: (314) 622-4847**  
**WEBSITE ADDRESS: [www.stlouiscollector.com](http://www.stlouiscollector.com)**