

**Form E-1R**

(Rev 11/19)

**CITY OF ST. LOUIS  
INDIVIDUAL EARNINGS TAX  
REFUND REQUEST**

Telephone: (314) 622-3292

Fax: (314) 622-4847

CALENDAR  
YEAR

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Social Security Number: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

**A COPY OF EACH W-2 MUST ACCOMPANY THIS RETURN.**

Please see instructions on the reverse side.

<b>1. Please report salaries, wages, etc. from box 1 on each W-2.</b>		
<b>A</b>	\$	
<b>B</b>	\$	
<b>C</b>	\$	
<b>D</b>	\$	
2. Gross Salaries, Wages, etc. (total of lines A, B, C & D)	\$	
3. Non-Residency Deduction (complete formula on the reverse side)	\$	
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 each W-2)	\$	
7. Refund Due (subtract line 5 from line 6) Refund claims under \$1.00 will not be issued.	\$	

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 the facilities or tax returns of an employer or taxpayer. 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)

Please mail all returns to:  
GREGORY F.X. DALY  
COLLECTOR OF REVENUE  
1200 MARKET STREET, ROOM 410  
ST. LOUIS, MO 63103  
[www.stlouiscollector.com](http://www.stlouiscollector.com)

**IMPORTANT INFORMATION**

- This form is to be used by non-residents requesting a refund based on days worked outside the City of St. Louis. Stock options not represented on the W-2 will require documentation from your employer.
- Please use Form E-1 if you owe the City of St. Louis Earnings Tax.
- Annual leave, sick leave, and/or separation pay of any person who is terminated or separated from a place of employment located within the City of St. Louis is taxable in the year received. No exceptions will be allowed on the basis of where it is earned or where the taxpayer resides.
- Non-residency deduction claims must be supported by a copy of a mortgage deed or lease to verify the time lived in the City of St. Louis.
- There is a one year statute of limitations on refund claims. Form 1099-G will be issued to all taxpayers receiving a refund.
- Form E-1R must be filed on or before April 15<sup>th</sup>. Joint returns will not be permitted. Please mail all returns to:

**Gregory F.X. Daly**  
**Collector of Revenue**  
**1200 Market Street, Room 410**  
**St. Louis, MO 63103-2841**

**INSTRUCTIONS**

1. On lines A, B, C & D please enter the total gross wages from box 1 of each W-2, excluding any income derived from stock options.
2. In box 2, please enter the total of lines A thru D.
3. Please complete the non-residency formula found below.
4. In box 4, subtract line 3 from line 2.
5. In box 5, please enter 1% of line 4.
6. In box 6, enter the total amount of Earnings Tax withheld from each W-2.
7. In box 7, subtract line 5 from line 6.

**EMPLOYEE VERIFICATION SECTION**  
 (TO BE COMPLETED BY EACH EMPLOYER)

In order to claim a non-residency deduction, the following must be completed by the appropriate personnel. Non-resident taxpayers seeking a "Non-Residency Deduction" must only claim whole days worked outside the City. Employees who start and/or finish their work day in the City are not allowed to use that as a day worked out of the City per *Streckfus Steamers vs. City of St. Louis* 472 S.W. 2d 660 (1971). Please note: neither vacation and sick days nor holidays are allowed as a deduction.

**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**

**Address of work location must be provided for days worked outside the City of St. Louis. Please provide address on the line below.**

**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 line below (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.**

**Employee Name:** \_\_\_\_\_  
**Company Name:** \_\_\_\_\_  
**Company Address:** \_\_\_\_\_  
**Company Phone Number:** \_\_\_\_\_  
**Printed Name of Supervisor/Manager:** \_\_\_\_\_  
**Signature:** \_\_\_\_\_  
**Title:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**THE AREA BELOW FOR POST OFFICE USE ONLY**

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

**NON-RESIDENCY DEDUCTION FORMULA**

**Please complete and enter the result on line 3 of the reverse side.**

- |  |            |
|--|------------|
| 1. Total work days (standard work year is 260 days)                      | _____ days |
| 2. Days lived or worked outside the City (include documentation)         | _____ days |
| 3. Percentage of days lived or worked outside the City (line 2 ÷ line 1) | _____ %    |
| 4. Gross wages reported on W-2   | \$ _____   |
| 5. Non-residency deduction (line 4 x line 3)                             | \$ _____   |