

**CITY OF ST. LOUIS
EARNINGS TAX RETURN**

CALENDAR
YEAR

TAXABLE YEAR BEGINNING _____ AND ENDING _____

FOR OFFICE USE ONLY

TYPE OF RETURN: _____ DAYTIME TELEPHONE #: _____
 ___ E-2 INDIVIDUAL (LLC, 1099-Misc., Schedule C) FEIN OR SSN #: _____
 ___ E-3 PARTNERSHIP (LLC, Trust) PRINCIPAL BUSINESS ACTIVITY: _____
 ___ E-4 CORPORATION (LLC, Sub S or C) E-MAIL: _____

Check applicable boxes: (1) Due month change
 (2) Amended return (3) Change in address
 (4) Account terminated

DATE & REASON (REQUIRED): _____

TO WHOM SOLD OR TRANSFERRED: _____

ADDRESS OF NEW OWNER: _____

VERIFIED BY	AUDITED BY
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**PLEASE PRINT YOUR NAME AND ADDRESS IN THE SPACE ABOVE IF NOT ALREADY PROVIDED.
Please see the instruction sheet for additional information.**

SECTION A - NET PROFIT	ROUND TO NEAREST WHOLE DOLLAR
1. Gross Receipts or Transactions (less Returns and Allowances)	1.
2. Cost of Goods Sold (attach itemized list)	2.
3. Gross Profit (subtract line 2 from line 1)	3.
4. Other Income or Loss (attach itemized list)	4.
5. Total Gross Profit (add lines 3 and 4)	5.
6. Business Expenses (use Section A-1 on the reverse side)	6.
7. Net Profit or Loss (subtract line 6 from line 5)	7.

SECTION B - NET PROFIT BY ALLOCATION (From Section B Worksheet, on back)		
8. (a) Allocation percent (line 2)	8a.	%
(b) Net Profit by allocation (line 7 multiplied by line 8a)	8b.	

SECTION C - COMPUTATION OF TAX		
9. Taxable Net Profit (line 7, line 8b or total of column 3 in Section B-1)	9.	
10. Earnings Tax Due is 1% of line 9 (no tax due if less than \$1.00)	10.	
11. Payroll Expense Tax Credit (complete Section C-1 on the reverse side)	11.	
12. Net Earnings Tax Due (line 10 minus line 11)	12.	
13. Less Extension payment and pre-payments (penalty and interest will be assessed if prepayment is not 90% of tax due)	13.	
14. Subtotal (line 12 minus line 13)	14.	
15. Penalty _____ %	15.	
16. Interest _____ %	16.	
17. Amount Due	17.	
18. Amount Overpaid. <input type="checkbox"/> Refund or <input type="checkbox"/> Carry Forward (refund claims under \$1.00 will not be awarded)	18.	

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) | _____
(Title)

(Signature of preparer other than taxpayer) | _____
(FEIN/SSN of preparer) | _____
(Address, City, State, Zip)

(Preparer Telephone #) | _____
(E-Mail Address)

The City of St. Louis requires all extension requests to be filed on Form E-8 (see instructions). An estimated payment of 100% of the tax due is required with your extension request.

Please mail all returns and payments to:

GREGORY F.X. DALY
COLLECTOR OF REVENUE
1200 MARKET STREET, ROOM 410
ST. LOUIS, MO 63103-2841

WEBSITE: www.stlouiscollector.com

Telephone: (314) 622-4248
Fax: (314) 622-4847

SECTION A-1 - BUSINESS EXPENSE DEDUCTIONS

ITEM	AMOUNT	ITEM	AMOUNT
1. Car and Truck Expense		8. Rent	
2. Commissions		9. Repairs	
3. Depreciation		10. Taxes (Except Federal, State and Local Income Taxes)	
4. Dues and Publications		11. Utilities and Telephone	
5. Insurance		12. Wages and Salaries	
6. Legal and Professional		13. Other Deductions (itemized list required)	
7. Office Expense and Supplies		Total – Enter on line 6, Section A	

SECTION A-2 - INFORMATIONAL DISBURSEMENT (Print N/A if Not Applicable)

TO WHOM PAID			FEIN/SSN	Total Amount Paid	Amount or Percent Earned Within the City
Name	Address	City, State, Zip			

(Please attach additional sheets or 1099-Misc. as necessary.)

SECTION B WORKSHEET - BUSINESS ALLOCATION OF TAXABLE NET PROFIT

All applicable fields must be completed. Please attach a list of all business locations.	Within & Without St. Louis	Within St. Louis	Percentage Within St. Louis
1. (a) Average Value of Real and Tangible Personal Property, including inventory.			
(b) Gross Receipts			
(c) Wages & Salaries (except Officers)			
		Total Percentage %	
2. ALLOCATION PERCENTAGE: Total of Percentages divided by number of factors used _____%. Enter this percent on line 8a, Section B.			

SECTION B-1 – PARTNER'S SHARE OF NET PROFIT

Non-resident partners use the allocation % from Section B. Partners who are residents of St. Louis are subject to tax on their full share of the net profit and cannot allocate.

List Partners Below		Share of Net Profit	Allocation Percentage	Taxable Income
Name	FEIN/SSN			
Home Address	Zip			
Name	FEIN/SSN			
Home Address	Zip			

(Attach list if necessary)

Enter total "Taxable Income" on line 9, Section C

SECTION C-1 – PAYROLL EXPENSE TAX CREDIT

- Did you pay the Payroll Expense Tax on Form P-10? Yes (Proceed to line 2) No (P-10 credit does not apply)
- Total quarterly Payroll Expense Tax paid from line 3, Form P-10.
1st Qtr. _____ + 2nd Qtr. _____ + 3rd Qtr. _____ + 4th Qtr. _____ = _____
- Line 2 x 20 % = _____
- Tax amount due from line 10, Section C (reverse side) _____ x 25 % = _____
- Smaller of lines 3 and 4 (Please enter this amount on line 11, Section C) = _____