

CITY OF ST. LOUIS
INDIVIDUAL EARNINGS TAX RETURN
FORM E-1

CALENDAR
YEAR

PLEASE PRINT YOUR NAME AND
 ADDRESS IN THE SPACE BELOW
 (IF NOT ALREADY PROVIDED)

Social Security Number: _____

Telephone Number: _____

Email Address: _____

Please mail all returns and payments to:

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

Pay Online:
<https://pay.payitgov.com/stlearningstax>

A completed Form E-1CR, a copy of each state's income tax return, and Form MO-CR must accompany this return when requesting a credit.

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

Please see instructions on the reverse side.

1 Please report salaries, wages, etc. from box 1 on each W-2.		
A	\$	
B	\$	
C	\$	
D	\$	
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 Earnings Tax Credit (attach Form E-1CR)	\$	
8 Balance Due (Line 5 less 6 and 7, not less than "0")	\$	
9 Taxes paid after April 15 are delinquent. Enter amount from line 8.	\$	
10 Penalty, _____% (please see the reverse side)	\$	
11 Interest, _____% (please see the reverse side)	\$	
12 AMOUNT DUE (Total of lines 9, 10, & 11)	\$	
13 Overpayment to be refunded (Lines 6 + 7 less 5 - no refunds less than \$1.00)	\$	

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)

IMPORTANT INFORMATION

- This form must be filed by residents and non-residents of the City of St. Louis, whenever the earnings tax has not been completely withheld from salaries, wages, tips or other compensation as reported on each W-2, less any income derived from stock options. Stock options not represented on the W-2 will require documentation from your employer. If you are self-employed or have 1099-MISC and/or 1099-NEC income, your return must be filed using Form E-234.
- Please use Form E-1R to request a refund.
- A resident is subject to the earnings tax on gross income, regardless of where it is earned. Military active duty and reserve pay is also subject to the earnings tax. City Residents are eligible for a credit based on income taxes paid to other states. See below.
- 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.
- Form E-1 must be filed on or before April 15th. Joint returns are not permitted.
- No extensions will be permitted.
- **PENALTY AND INTEREST:** All taxes paid after April 15th will be subject to a penalty of 5% of the amount of tax for each month, or fraction thereof (not to exceed 25%) plus interest at the rate of 1% per month or fraction thereof (12% per year), until the taxes are paid.

NON-RESIDENCY DEDUCTION INSTRUCTIONS

- All wages earned in the City of St. Louis are subject to the earnings tax. Non-resident taxpayers seeking a “non-residency deduction” must only claim whole days worked outside the City, not including remote work. 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.
- Employees who work remotely from home should be treated as working at their original principal place of work. These days may not be included in the non-residency deduction formula on Form E-1R when claiming a refund.
- Non-residency deduction claims must be supported by a signed letter from your employer on official letterhead, stating whole days worked outside the City during the year. Failure to provide this documentation will result in the disallowance of the deduction.
- Residents living in the City for a partial year may use this formula to calculate their deduction for wages earned outside the City. A copy of a mortgage deed or lease is required to verify the time lived in the City of St. Louis. Failure to provide this documentation will result in the disallowance of the deduction.

RESIDENT CREDIT FOR INCOME TAXES PAID IN OTHER STATES

- A city resident may be eligible for a credit for income taxes paid in other states. A completed Form E-1CR, a copy of each state’s income tax return, and Form MO-CR is required for approval of the credit.
- The credit is not to exceed City earnings tax paid.

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) | \$ _____ |

Mail all returns and payments to:

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

Pay Online:

<https://pay.payitgov.com/stlearningstax>

www.stlouiscollector.com

Email: earningstaxcor@stlouis-mo.gov

Telephone: (314) 622-4403

Fax: (314) 622-4847