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# Gregory F.X. Daly [Menu](#)

## Collector of Revenue

City of St. Louis, MO

City Hall  
1200 Market Street  
Room 110  
St. Louis, MO 63103

Phone: 314 622-4111  
Fax: 314 622-4413  
Email Addresses  
Mon - Fri: 8:00am - 5:00pm

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## Earnings Tax Forms and Information

For the forms in Adobe Acrobat PDF format, you must have the free Acrobat Reader installed on your computer. [Get the latest Acrobat Reader Now.](#)

### Form E-1

Form E-1 is a tax return used by a resident individual taxpayer or a non-resident working in the City of St. Louis to file and pay the earnings tax of 1% due and not withheld by the employer.

#### Downloads

- [Form E-1: \(Fillable\)](#)  
City of St. Louis Individual Tax Return (with Instructions)
- [Form E-1CR \(Fillable\)](#)  
Supplemental form to be filed along with Form E-1 for St. Louis residents who paid income taxes to another state or political subdivision.

### Form E-1R

Form E-1R is a tax return used by a non-resident of St. Louis to request a refund of tax withheld based on the fact that the employee had whole days worked out of the city. The number of days worked out of the city must be verified by the employer.

#### Downloads

- [Form E-1R \(Fillable\)](#)  
City of St. Louis Individual Tax Return Refund Request (with Instructions)

### Form E-234

Form E-234 is a business tax return to report and pay the earnings tax of 1% due. An individual who performs work services on a contract basis, a self-employed individual, or a sole proprietor file as a Type E-2 return. Partnerships file a Type E-3 return. Incorporated businesses file a Type E-4 return. Not-For-Profit or Non-Profit businesses are exempt from

filing and paying taxes after a photocopy of the Certificate issued by the Federal or State government has been filed with the Office of the Collector of Revenue.

## Downloads

- [Form E-234 Plain: \(Fillable\)](#)  
City of St. Louis Earnings Tax Return
- [E-234 Instructions](#)

## Form E-5

Form E-5 is a notice to cancel the Earnings Tax account due to closure, sale of the business, or termination of activities within the City of St. Louis.

## Downloads

- [Form E-5: \(Fillable\)](#)  
Notice to cancel the Earnings Tax account

## Form E-6

Form E-6 is an informational disbursement report used by Not-For-Profit organizations only to identify certain payments not reported on W-2's. Federal Form 1099-MISC can be substituted for the E-6 to report payments of \$1000 or more.

## Downloads

- [Form E-6: \(Fillable\)](#)  
Schedule G, Informational Disbursement Report (with Instructions)

## Form E-8

Form E-8 is a notice to request an extension of time to file a business return. The business taxpayer is approved for a six month extension of time when no tax delinquency exists. The individual taxpayer is not allowed to file for an extension. Please be aware that an extension of time to file your return does not grant you any extension of time to pay your tax liability.

## Downloads

- [Form E-8: \(Fillable\)](#)  
Application for Extension of Time to File Business Earnings Tax Return

## Form E-9

Form E-9 is an application card to establish an account with the Earnings Tax Department. This form is issued by the Collector of Revenue and is required before the business can begin operation within the City of St. Louis.

## Downloads

- [Form E-9: \(Fillable\)](#)  
Application for Earnings Tax Account

## Form E-11

Form E-11 is a voluntary payment voucher used to make a pre-payment on individual and business earnings tax accounts.

### Downloads

- [Form E-11](#)

## Form P-10

Form P-10 is a quarterly tax return to remit payroll expense tax of 1/2 of 1% (.005) of gross compensation paid to employees who are performing work or services in the City of St. Louis. The employer pays this tax.

### Downloads

- [Forms W-10/P-10 Plain: \(Fillable\)](#)  
Payroll Expense Tax - Quarterly Return (with Instructions); Employer's Quarterly Earnings Tax Returns of Taxes Withheld (with Instructions)

## Form W-3

Form W-3 is a reconciliation of Form W-2 annual compensation and Form W-10 tax withholdings.

### Downloads

- [Form W-3: \(Fillable\)](#)  
Earnings Tax Reconciliation (with Instructions)

## Form W-10

Form W-10 is a quarterly tax return to remit 1% (.01) withholding for residents of the City of St. Louis, and non-residents who work in the City of St. Louis. Resident businesses and non-resident businesses that have employees performing work or services in the City of St. Louis use this form.

### Downloads

- [Forms W-10/P-10 Plain: \(Fillable\)](#)  
Payroll Expense Tax - Quarterly Return (with Instructions); Employer's Quarterly Earnings Tax Returns of Taxes Withheld (with Instructions)

## Form W-11

Form W-11 is a tax return to remit monthly withholdings of \$1500 or more. Resident businesses and non-resident businesses that have employees performing work or services in the City of St. Louis use this form. Within a quarter there

are two monthly Form W-11 filings and remittance of withholdings tax due put in deposit and one Form W-10 quarterly return.

## Downloads

- [Form W-11: \(Fillable\)](#)  
Employer's Monthly Deposit Form Earnings Tax Withheld (with Instructions)

## Federal and State Tax Forms

You can also get federal and state tax forms in PDF by following the links below.

- Federal Forms and Publications: [Internal Revenue Service](#)
- [Missouri Tax Forms and Publications](#)

## \*Covid-19 Withholding and Refund Policy

Employees who have been working remotely due to Covid-19 or in conjunction with the acting City of St. Louis Health Commissioner's Order should be treated as working at their original, principal place of work for Earnings Tax purposes.

The acting Health Commissioner's Order required all non-exempt City of St. Louis employers to "facilitate employees working remotely" but is completely neutral to the location of the remote work site. It does not order employees to work outside the City nor require any individual who is employed outside the City, to work remotely in their City Home.

Employers should continue to withhold on those employees in the same manner as they did prior to the temporary relocation of their employees.

Under these circumstances, days worked out of the city due to a temporary reassignment caused by Covid-19 or the acting Health Commissioner's Order may not be included in the Non-Residency Deduction formula on Form E-1R when claiming a refund for tax year 2020.