

FORM RD-105
2013 TAX YEAR

City of Kansas City, Missouri - Revenue Division
BUSINESS LICENSE RENEWAL



KANSAS CITY
MISSOURI

Phone: (816) 513-1135
E-file: www.kcmo.org/revenue

Legal Name: _____ Mailing Address: _____
 DBA Name: _____
 FEIN / SSN: _____ Business Address: _____
 Account ID: _____

Period From: 1/1/2014 Period To: 12/31/2014
 NAICS Code: _____

TAX YEAR 2013 RECONCILIATION

		DOLLARS				CENTS					
1. Amount of KCMO gross receipts for 2013	1										
2. Tax Due based on 2013 KCMO gross receipts <small>(Use tax tables in instructions to compute the tax due)</small>	2										
3. Tax paid in 2013 for estimated gross receipts <small>(This is the amount paid on the 2013 RD-101 or RD-102)</small>	3										
4. Tax Due 2013 <small>(Line 2 minus line 3)</small> <small>(If amount is negative, proceed to Lines 8 & 9 to request a credit/refund)</small>	4										
5a. Penalty: "Failure to file return timely" <small>(5% of the outstanding tax due per month until filed - maximum penalty of 25%)</small>	5a										
5b. Penalty: "Failure to pay amount due" <small>(5% of the outstanding tax due)</small>	5b										
6. Interest: "Failure to pay amount due timely" <small>(3% per annum or 0.25% per month until tax is paid)</small>	6										
7. Amount Due for 2013 <small>(Lines 4 plus Lines 5a, 5b & 6)</small>	7										
8. Credit request of overpayment <small>(If Line 4 is greater than Line 3)</small>	8										
9. Refund request of overpayment <small>(If Line 4 is greater than Line 3)</small>	9										
10. Mark box if the return is an amended return	10					M	M	D	D	Y	Y
11. Date closed or no longer conducting business in Kansas City, MO	11							/		/	

**Continue to page 2 to
Complete the gross receipts estimation for 2014**

**IF BUSINESS CLOSED FILL OUT THE SECOND PAGE OF THE RETURN WITH ALL ZEROS AND SIGN THE BOTTOM OF THE PAGE

FORM RD-105
2013 TAX YEAR

City of Kansas City, Missouri - Revenue Division
BUSINESS LICENSE RENEWAL



KANSAS CITY
MISSOURI

Legal Name: _____
FEIN / SSN: _____
Account ID: _____

2014 BUSINESS LICENSE TAX ESTIMATION

DOLLARS CENTS

12. Amount of estimated gross receipts for 2014	12																				
13. Tax due based on estimated gross receipts for 2014 <small>(Use the instruction sheet's fee tables to determined based on the company's type of business/NAICS code)</small>	13																				
14. Credit carryforward from 2013 <small>(Amount listed on line 8)</small>	14																				
15. Tax Due 2014 <small>(Line 13 minus Line 14)</small>	15																				
16a. Penalty: "Failure to file return timely" <small>(5% of the outstanding tax due per month until filed - maximum penalty of 25%)</small>	16a																				
16b. Penalty: "Failure to pay amount due" <small>(5% of the outstanding tax due)</small>	16b																				
17. Interest: "Failure to pay amount due timely" <small>(3% per annum or 0.25% per month until tax is paid)</small>	17																				
18. Amount Due for 2014 <small>(Lines 15 plus lines 16a, 16b & 17)</small>	18																				
19. Total Amount Due <small>(Line 7 plus Line 18)</small>	19																				
20. Amount Paid	20																				
21. Number of employees at KCMO Location	21																				

Notes:

Attach all required clearances (Workers comp required of construction applications)

DO NOT SEND CASH. Make check payable to: KCMO City Treasurer

Mail to: City of Kansas City, Missouri, Revenue Division, PO Box 843956 Kansas City, MO 64184-3956

For changes to name, address or FEIN/SSN, please contact us at revenue@kcmo.org or the phone number at the top of your return.

I authorize the Commissioner of Revenue or delegate to discuss my return and attachments with my preparer.

Yes No

Under penalties of perjury, I declare this return to be a true, correct, and complete accounting for the taxable year stated.

Print Name of Taxpayer _____ Signature _____ Title _____ Date _____ Phone _____

Preparer Name (if other than taxpayer) _____ Signature _____ Title _____ Date _____ Phone _____

GENERAL INSTRUCTIONS FOR COMPLETING FORM RD-105

When and where to file:

A new/first time Business License filer must complete and submit Form RD-100, Registration Application, to the Business Customer Service Center, 1118 Oak St, Kansas City, MO 64106. New or first time Business License filers should complete page 2 of Form RD-105, Business License Tax Estimation, within 60 days of the company's start day in order to obtain a Business License without incurring penalties and interest. Page 1 of Form RD-105 will need to have the header filled in and will have zeros filled in for lines 1 through 9. In subsequent tax years, both pages of Form RD-105 will need to be completed and submitted prior to March 1 of each year the business is in operation.

Continuing businesses will complete the Business License reconciliation on page 1 before completing the Business License Estimation on page 2. Tax forms may be filed in person with the Business Customer Service Center, 1118 Oak St, Kansas City, Mo 64106.

1. All businesses located in Kansas City, Missouri must obtain a Zoning Clearance prior to the issuance of a business license.

A change in address or relocation within Kansas City, Missouri city limits requires the issuance of a new zoning clearance prior to obtaining a business license. All required clearances must be attached to Form RD-105. For information on zoning requirements, contact the Development Services, Permit Division, 5th floor, City Hall, (816) 513-1500. Construction/Remodeling businesses must attach a copy of their certificate of workers' compensation coverage or a copy of Missouri Form WC-65-B, if exempted from coverage. Other clearances may be required.

2. The following may delay issuance of your business license:

- Failure to furnish required information
- Calculation error
- Failure to attach proper clearances
- Failure to pay other city taxes
- Unapproved changes made to page 1 or 2 of form RD-105
- Underpayment of amount due (i.e., failure to include late fees)
- Not completing both pages of RD-105 form (if applicable)
- Failure to use forms approved by the Revenue Division
- Failure to provide no tax due letter from State of Missouri (if applicable)

3. To avoid delays in processing, use forms approved by the Revenue Division of the City of Kansas City, MO.

- Mail completed **RD-100** return to Revenue Division, 1118 Oak St., Kansas City, MO 64106 or fax to (816) 513-1264.
- Mail completed **RD-105** return and a separate check to City of Kansas City, Missouri, Revenue Division, PO Box 843956 Kansas City, MO 64184-3956.

4. Penalty and Interest provisions

- A late filing penalty of 5% of the amount due shall apply on March 1 of the current year with an additional 5%, per subsequent month, until the return is filed (maximum 25%). New businesses that have not filed are subject to the late filing penalty on the 61st day of operations and will incur an additional 5% penalty, per subsequent month, thereafter (maximum of 25%).
- A late charge of 5% of the amount due shall apply on March 1 of the current year, for paying after due date.
- The interest rate of 3% per annum is set by RSMo 32.065. Interest is charged on a monthly basis of 0.25% per month effective on March 1 of the current year with an additional 0.25%, per subsequent month, until the tax is paid.
- The gross receipts reported on the Business License Estimation section must be at least 80% of the actual amount due, unless equal to or exceeding the gross receipts for the preceding year, or interest charges set forth in RSMo 32.065 will be incurred of the deficiency. These charges will be added to the annual license fee and are computed from the date of payment of the Business License Tax Estimation to the date of payment of the Business License Reconciliation.



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Page 1: Business License Reconciliation
(FOR EXISTING BUSINESSES ONLY)

- Line 1.** Enter the amount of KCMO gross receipts generated in the tax year. **(If applicable, enter number of tons instead of gross receipts for NAICS Codes 311211 & 112112)**
- Line 2.** Calculate fee due by using the appropriate table below. Table A is for retail, wholesale and service based businesses. Table B is for manufacturers and construction/remodeling businesses. For companies that filed previously on Form RD-102 use the special rate tables matching the business's NAICS/SIC Code to calculate the fee due.
- Line 3.** Enter the fee amount paid on the Estimated Business Application Forms RD-101 or RD-102 for the tax year.
- Line 4.** Enter annual fee due (line 2 minus 3). If negative, proceed to Lines 8 & 9.
- Line 5a.** If **filed** after March 1 of the current year, calculate the amount of penalty due for the section and enter on the line. (See number 4 in general instructions for details)
- Line 5b.** If **paid** after March 1 of the current year, calculate the amount of penalty due for the section and enter on the line. (See number 4 in general instructions for details)
- Line 6.** If **paid** after March 1 of the current year, calculate the amount of interest due for the section and enter on the line. (See number 4 in general instructions for details)
- Line 7.** Enter amount due (add Lines 4, 5a, 5b and 6)
- Lines 8 & 9.** If Line 2 is greater than Line 3, enter amount as either a credit or refund request.
- Line 10.** Check the Box if return is being amended.
- Line 11.** Enter date business stopped operating inside Kansas City, Missouri or closed.

Page 2: Business License Estimation

- Line 12.** Enter the amount of estimated gross receipts for the current calendar year. The Revenue Division recommends the taxpayer use the actual gross receipts from the prior year reported on line 1 as the estimate. If not in business for the full year or a new business, enter estimated gross receipts. Note - To determine actual gross receipts, contractors may deduct payments made to subcontractors licensed by the City of Kansas City, MO. **(If applicable, enter number of tons instead of gross receipts for NAICS Codes 311211 & 112112)**
- Line 13.** Calculate fee due by using the appropriate table down below. Table A is for retail, wholesale and service based businesses. Table B is manufacturers and construction/remodeling businesses. For companies that filed previously on Form RD-102 use the special rate tables matching the business's NAICS/SIC Code to calculate the fee due.
- Line 14.** Enter the amount of credit generated on the first page of the return (Line 8), if applicable.
- Line 15.** Enter the amount of tax liability due (Line 13 minus 14)
- Line 16a.** If **filed** after March 1 of the current year, calculate the amount of penalty due for the section and enter on the line. (See number 4 in general instructions for details)
- Line 16b.** If **paid** after March 1 of the current year, calculate the amount of penalty due for the section and enter on the line. (See number 4 in general instructions for details)
- Line 17.** If **paid** after March 1 of the current year, calculate the amount of interest due for the section and enter on the line. (See number 4 in general instructions for details)
- Line 18.** Enter the amount due (add line 15, 16a, 16b and 17)
- Line 19.** Enter the total amount due for the entire return (Line 7 plus Line 18)
- Line 20.** Enter the amount being paid with the return
- Line 21.** Enter the amount of employees working at the company's Kansas City, MO locations

ATTACH ALL REQUIRED CLEARANCES