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## INSTRUCTIONS FOR COMPLETING RETURNS RD-UTIL, RD-EMER AND RD-CABL

### General Instructions

#### 1. Who must file:

- a) Electric and Power Business** - Any entity owning, operating, controlling, leasing or manufacturing, selling, distributing or transmitting electricity for light, heat or power usage. (For more details see KCMO Ordinance Chapter 40, Section 40-344 and 40-345).
- b) Gas Business** - Any entity owning, operating, controlling a gas plant or system for the manufacture, distribution, sale or furnishing of gas, natural or manufactured, for light, heat, refrigeration or power usage. (For more details see KCMO Ordinance Chapter 40, Section 40-346 and 40-347).
- c) Heating Companies (Steam) Business** - Any entity owning, operating, managing or controlling any plant or property for manufacturing, distributing and selling, for distribution or distributing hot or cold water, steam or currents of hot or cold air for motive power, heating, cooking or for any public use or service. (For more details see KCMO Ordinance Chapter 40, Section 40-348, 40-349, and 40-350).
- d) Water Companies Business** - Any entity owning, operating, managing, leasing or controlling a water system for the distribution, sale or furnishing of water services. (For more details see KCMO Ordinance Chapter 40, Section 40-367).
- e) Telephone Business (Landline Services)** - Any entity owning, operating, controlling, or managing any telephone landline or part of telephone landline used in the conduct of the business of affording telephonic communication for hire. (For more details see KCMO Ordinance Chapter 40, Section 40-360 and 40-361).
- f) Telephone Business (Wireless Services)** - Any entity owning, operating, controlling, or managing any wireless telephone line or part of wireless telephone line used in the conduct of the business of affording telephonic communication for hire. (For more details see KCMO Ordinance Chapter 40, Section 40-360, 40-361, and 40-361.5).
- g) Cable Service** - Cable service is defined as the one way transmission to subscribers of video programming or other programming services, and subscriber interaction, if any, which is required for the selection of such video programming or other programming services. (For more details see KCMO Ordinance Chapter 19, "Cable Television").

#### 2. Return requirements:

- a) File form RD-UTIL to report the regular utility tax for **Electric, Gas, Heating (Steam), Water, & Telephone (Landline & Wireless) businesses.**
- b) File form RD-EMER to report the emergency -tax for **Electric, Gas, Heating (Steam), Water, and Telephone (Landline & Wireless) businesses.**
- c) File form RD-CABL to report the franchise fee for **Cable Television businesses.**
- d) Mail all completed returns and payment to the **Finance Department, Revenue Division at 414 East 12th Street, 2nd Floor East, Kansas City, Missouri 64106-2786.** Make Check(s) Payable To: KCMO City Treasurer. To avoid delays in processing use forms approved by the Revenue Division of the City of Kansas City, Missouri. For questions, please contact us at (816) 513-1120.



**Completing Form RD-UTIL**

**A. Please provide the following information on Form RD-UTIL.**

- Indicate type of utility tax business by checking the appropriate box (e.g. electric, gas, steam, landline telephone, or wireless telephone. Use this form for only one type of utility tax business. Therefore, please do not check more than one box.
- Provide business name and location.
- Provide mailing and business address. The address should include the location where returns are prepared, and payment (s) will be processed.
- Provide taxable period. All reporting periods for Form- UTIL should be prepared on a quarterly basis.
- Provide Federal Employer Identification Number (FEIN).

**B. Residential Sales- Regular Utility Tax Section (1).**

- **Number of taxable customers:** Enter number of residential customers used to calculate the total taxable gross receipts used on the return.
- **Non-taxable gross receipts:** Enter any non-taxable residential gross receipts that were deducted from the total taxable gross receipts generated in the reporting period. All non-taxable gross receipts deductions (or adjustments) must be made in accordance with the guidelines outlined in the following Kansas City Code of Ordinances:
  - a) For Electric businesses, see Chapter 40, Section 40-344(a).
  - b) For Gas businesses, see Chapter 40, Section 40-346(a).
  - c) For Heating companies (Steam), see Chapter 40, Section 40-348(a).
  - d) For Telephone businesses, see Chapter 40, Section 40-360(a).
  - e) For Wireless Telephone businesses, see Chapter 40, Section 40-360(a), and Section 40-361.5(a).
  - f) For Water businesses, see Chapter 40, Section 40-367(a).

Line 1a ..... Enter the total residential taxable gross receipts for the quarter.

Line 1b ..... Residential rate: Multiply Line 1a times residential rate.

(Use 6.0% for quarterly utility rate for Electric, Gas, and all Telephone businesses).

(Use 2.4% for quarterly utility rate for Steam & Heating companies).

Line 1c ..... Enter residential tax due from calculation made (Line 1a x 1b).



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**C. Commercial Sales -Regular Utility Tax Section (2).**

- **Number of taxable customers:** Enter number of commercial customers used to calculate the total taxable gross receipts used on the return.
- **Non-taxable gross receipts:** Indicate any non-taxable commercial gross receipts that were deducted from the total taxable gross receipts generated in the reporting period. All non-taxable gross receipts deductions (or adjustments) must be made in accordance with the guidelines outlined in the Kansas City Code of Ordinances (see appropriate ordinances outlined in the residential sales - regular utility tax section (item #B above).

**For Electric, Gas, Steam & Heating, and Water businesses**, you must prepare the Commercial Sales section (Lines 2a through 2c) of Form RD-UTIL on a **quarterly** basis as follows:

Line 2a ..... Enter the total taxable gross receipts from commercial sales for the quarter.

**(Note:** If you have Commercial Sales gross receipts on Form RD-UTIL, you will be required to complete Form RD-EMER to report the required **monthly** "Utility Emergency Tax" due KCMO. Please ensure that the commercial sales gross receipts amount entered on Line 2a above equals the "sum total" of all commercial taxable gross receipts reported on the three (3) monthly emergency returns.

Line 2b ..... Commercial rate: Multiply Line 2a times commercial rate.

(Use 6.0% for quarterly utility rate for Electric, Gas, and Water businesses).  
(Use 2.4% for quarterly utility rate for Steam & Heating companies).

Line 2c ..... Enter commercial taxes due from calculation made (Line 2a x 2b).

**For Regular Telephone (landline), and Wireless Telephone businesses**, you must prepare the Commercial Sales section (Lines 2a through 2c) of Form RD-UTIL on a **quarterly** basis as follows:

Line 2a ..... Enter the total commercial taxable gross receipts for the quarter.

**(Note:** If you have Commercial Sales gross receipts on Form RD-UTIL, you will be required to complete Form RD-EMER to report the required **quarterly** "Utility Emergency Tax" due KCMO. Please ensure that the commercial sales gross receipts amount entered on Line 2a above is used to calculate the **quarterly** emergency tax on Form RD-EMER.

Line 2b ..... Commercial sales rate: Multiply Line 2a times commercial rate.

(Use 6.0% for **quarterly** utility rate for all Telephone businesses).

Line 2c ..... Enter commercial taxes due from calculation made (Line 2a x 2b).



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**D. Industrial Sales- Regular Utility Tax Section (3).**

- **Number of taxable customers:** Enter number of industrial customers used to calculate the total gross receipts used on the return.
- **Non-taxable gross receipts:** Indicate any non-taxable industrial gross receipts that were deducted from the total gross receipts generated in the reporting period. All non-taxable gross receipts deductions (or adjustments) must be made in accordance with the guidelines outlined in the Kansas City Code of Ordinances (see appropriate ordinances outlined in the residential sales -regular utility tax section (item #2 above).

**For Electric, Gas, Steam & Heating, and Water businesses,** you must prepare the Industrial Sales section (Lines 3a through 3c) of Form RD-UTIL on a **quarterly** basis as follows:

Line 3a ..... Enter the total industrial taxable gross receipts for the quarter.

(Note: If you have Industrial Sales gross receipts on Form RD-UTIL, you will be required to complete Form RD-EMER to report the required **monthly** "Utility Emergency Tax" due KCMO. Therefore, please ensure that the industrial sales gross receipts amount entered on Line 3a above equals the "sum total" of all industrial taxable gross receipts reported on the three (3) monthly emergency returns.

Line 3b ..... Industrial rate: Multiply Line 3a times industrial rate.

(Use 6.0% for quarterly utility rate for Electric, Gas, and Water businesses).  
(Use 2.4% for quarterly utility rate for Steam & Heating companies).

Line 3c ..... Enter industrial taxes due from calculation made (Line 3a x 3b).

**For Regular Telephone (landline), and Wireless Telephone businesses,** you must prepare the Industrial Sales section (Lines 3a through 3c) of Form RD-UTIL on a **quarterly** basis as follows:

Line 3a ..... Enter the total industrial taxable gross receipts for the quarter.

(Note: If you have Industrial Sales gross receipts on Form RD-UTIL, you will be required to complete Form RD-EMER to report the required **quarterly** "Utility Emergency Tax" due KCMO. Therefore, please ensure that the industrial sales gross receipts amount entered on Line 2a above is used to calculate the **quarterly** emergency tax on Form RD-EMER.

Line 3b ..... Industrial sales rate: Multiply Line 3a times industrial rate.

(Use 6.0% for quarterly utility rate for all Telephone businesses).

Line 3c ..... Enter industrial taxes due from calculation made (Line 3a x 3b).

**FORM RD-UTIL**  
(04/13)

City of Kansas City, Missouri - Revenue Division  
**UTILITY LICENSE RETURNS AND CABLE  
TELEVISION FRANCHISE FEE**



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**E. All Businesses:**

Line 4 ..... Enter tax due (Add: Lines 1c, plus 2c, plus 3c).

Line 5 ..... Enter any **approved** credits from overpayments (e.g., amended returns, duplicate payments, etc.).

Line 6 ..... Enter total regular utility tax due (Line 4 minus Line 5).

Lines 7, 8 & 9...Penalty and Interest Provisions.

• **Return Due Date:**

a) For Electric, Gas, Steam & Heating, and Water businesses, based upon the business done during the preceding period of three calendar months ending, respectively, on December 31, March 31, June 30, and September 30, the RD-UTIL is due on or before January 30, April 30, July 30, and October 30.

(**Example:** For the quarter ending December 31, Form RD-UTIL is due by January 30).

b) For all Telephone businesses, (both landline and wireless), based upon the gross receipts collected during the preceding period of three calendar months ending, respectively, on December 31, March 31, June 30, and September 30, the RD-UTIL is due on or before January 31, April 30, July 31, and October 31.

(**Example:** For the quarter ending December 31, Form RD-UTIL is due by January 31).

- **Penalty for "Failure To File Timely" return:** Will be charged at a rate of 5% per month on the outstanding tax balance due. Penalty shall apply beginning the first day after the due date, and each month thereafter until tax is paid in full (not to exceed 25%).
- **Penalty for "Failure To Pay Amount Due" with return:** Will be charged an additional 5%.
- **Interest:** Will be charged at the statutory prime rate based on RSMo 32.065.  
(Note: Prime rate is currently 3% of the outstanding utility tax due).

Line 10 ..... Enter total amount due (sum of Lines 6, 7, 8 and 9).

Line 11 ..... Enter amount paid with return (make check payable to "KCMO City Treasurer"). (DO NOT SEND CASH).

Line 12 ..... Check this box if filing an amended return and provide a brief reason for the amendment.

Line 13 ..... Check this box if out of business and enter date business closed.



### Completing Form RD-EMER

**A. If you reported Commercial Sales and Industrial Sales gross receipts on Form RD-UTIL,** you must complete Form RD-EMER to report the required **monthly** and/or **quarterly** "Utility Emergency Tax" due KCMO.

**B. Please provide the following information on Form RD-EMER.**

- Indicate type of utility tax business by checking the appropriate box (e.g. electric, gas, steam, landline telephone, or wireless telephone. Use this form for only one type of utility tax business. Please do not check more than one box.
- Provide business name and location.
- Provide mailing and business address. The address should include the location where returns are prepared, and the payment(s) will be made.
- Provide taxable period.
  - a) For Electric, Gas, Heating & Steam businesses, all reporting periods for Form- EMER should be prepared on a **monthly** basis.
  - b) For Regular Telephone (landline), and Wireless Telephone businesses, all reporting periods for Form- EMER should be prepared on a **quarterly** basis.
- Provide Federal Employer Identification Number (FEIN).

**C. Residential Sales- Emergency Tax Section (1).**

Under KCMO Code of Ordinances Chapter 40, Section 40-369, there is **no emergency tax** currently imposed on residential sales gross receipts for utility tax purposes. Please do not complete this section when preparing Form RD-EMER.



**D. Commercial Sales- Emergency Tax Section (2).**

- **Number of taxable customers:** Enter number of commercial customers used to calculate the total taxable gross receipts used on the return.
- **Non-taxable gross receipts:** Enter any non-taxable commercial gross receipts that were deducted from the total taxable gross receipts generated in the reporting period. All non taxable gross receipt deductions (or adjustments) must be made in accordance with the guidelines outlined in the following Kansas City Code of Ordinances:
  - a) For Electric businesses, see Chapter 40, Section 40-344(a).
  - b) For Gas businesses, see Chapter 40, Section 40-346(a).
  - c) For Heating companies (Steam), see Chapter, Section 40-348(a).
  - d) For Telephone businesses, see Chapter 40, Section 40-360(a).
  - e) For Wireless Telephone businesses, see Chapter 40, Section 40-360(a), and Section 40-361.5(a).
  - f) For Water businesses, see Chapter 40, Section 40-367(a).

**For Electric, Gas, Steam & Heating businesses**, you must prepare the Commercial Sales section (Lines 2a through 2c) of Form RD-EMER on a **monthly** basis as follows:

Line 2a ..... Enter the total commercial taxable gross receipts for the month.

Line 2b ..... Commercial emergency tax rate: Multiply Line 2a times emergency rate.

(Use 4.0% for **monthly** emergency tax rate for Electric and Gas businesses).

(Use 1.6% for **monthly** emergency tax rate for Steam & Heating companies).

Line 2c ..... Enter commercial emergency tax due from calculation made (Line 2a x 2b).

**For Regular Telephone (landline), and Wireless Telephone businesses**, you must prepare the Commercial Sales section (Lines 2a through 2c) of Form RD-EMER on a **quarterly** basis as follows:

Line 2a ..... Enter the total commercial taxable gross receipts for the quarter.

**(Note:** Please ensure that the commercial taxable gross receipts amount entered on Line 2a above is the same amount reported in the commercial sales section on the regular utility license return (Form RD-UTIL).

Line 2b ..... Commercial emergency tax rate: Multiply Line 2a times emergency rate.

(Use 4.0% for **quarterly** emergency tax rate for all Telephone businesses).

Line 2c ..... Enter commercial emergency tax due from calculation made (Line 2a x 2b).



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**E. Industrial Sales- Emergency Tax Section (3).**

- **Number of taxable customers:** Enter number of industrial customers used to calculate the total taxable gross receipts used on the return.
- **Non-taxable gross receipts:** Enter any non-taxable industrial gross receipts that were deducted from the total taxable gross receipts generated in the reporting period. All non taxable gross receipt deductions (or adjustments) must be made in accordance with the guidelines outlined in the Kansas City Code of Ordinances (see appropriate ordinances outlined in the commercial sales-emergency tax section (item #D above).

**For Electric, Gas, Steam & Heating businesses,** you must prepare the Industrial Sales section (Lines 3a through 3c) of Form RD-EMER on a monthly basis as follows:

Line 3a ..... Enter the total industrial taxable gross receipts for the quarter.  
Line 3b ..... Industrial emergency tax rate: Multiply Line 3a times emergency rate.

(Use 4.0% for **monthly** emergency tax rate for Electric and Gas businesses).  
(Use 1.6% for **monthly** emergency tax rate for Steam & Heating companies).

Line 3c ..... Enter industrial emergency tax due from calculation made (Line 3a x 3b).

**For Regular Telephone (landline), and Wireless Telephone businesses,** you must prepare the Industrial sales section (Lines 3a through 3c) of Form RD-EMER on a quarterly basis as follows:

Line 3a ..... Enter the total industrial taxable gross receipts for the quarter.

(**Note:** Please ensure that the industrial taxable gross receipts amount entered on Line 3a above is the same amount reported in the industrial sales section on the regular utility license return (Form RD-UTIL).

Line 3b ..... Industrial emergency tax rate: Multiply Line 3a times emergency rate.

(Use 4.0% for quarterly emergency tax rate for all Telephone businesses).

Line 3c ..... Enter industrial emergency tax due from calculation made (Line 3a x 3b).

**FORM RD-UTIL**  
(04/13)

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**F. All Businesses:**

Line 4 ..... Enter tax due (Add: Lines 1c, plus 2c, plus 3c).

Line 5 ..... Enter any **approved** credits from overpayments (e.g., amended returns, duplicate payments, etc.).

Line 6 ..... Enter total emergency tax due (Line 4 minus Line 5).

Lines 7, 8 & 9...Penalty and Interest Provisions.

• **Return Due Date:**

a) For Electric, Gas, Steam & Heating businesses, based upon the prior month's gross receipts, the RD-EMER is due on or before the last day of the month thereafter.

(**Example:** January Form RD-EMER is due by February 28).

b) For all Telephone businesses, (both landline and wireless), based upon the gross receipts collected during the preceding period of three calendar months ending, respectively, on December 31, March 31, June 30, and September 30, the RD-EMER is due on or before January 31, April 30, July 31, and October 31.

(**Example:** For the quarter ending December 31, Form RD-EMER is due by January 31).

- **Penalty for "Failure To File Timely" return:** Will be charged at a rate of 5% per month on the outstanding tax balance due. Penalty shall apply beginning the first day after the due date, and each month thereafter until tax is paid in full (not to exceed 25%).
- **Penalty for "Failure To Pay Amount Due" with return:** Will be charged an additional 5%.
- **Interest:** Will be charged at the statutory prime rate based on RSMo 32.065.  
(Note: Prime rate is currently 3% of the outstanding utility tax due).

Line 10 ..... Enter total amount due (sum of Lines 6, 7, 8, and 9).

Line 11 ..... Enter amount paid with return (make check payable to "KCMO City Treasurer"). (DO NOT SEND CASH).

Line 12 ..... Check this box if filing an amended return and provide a brief reason for the amendment.

Line 13 ..... Check this box if out of business and enter date business closed.



**Completing Form RD-CABL**

**A. Please provide the following information on Form RD-CABL.**

- Provide business name and location.
- Provide mailing and business address. The address should include the location where returns are prepared, and payment(s) will be processed.
- Provide taxable period. All reporting periods for Form- CABL should be prepared on a **quarterly** basis.
- Provide Federal Employer Identification Number (FEIN).

**B. Cable TV Sales- Gross Receipts Tax Section (1).**

- **Number of taxable customers:** Enter number of taxable cable customers used to calculate the total taxable gross receipts to be reported on the return.
- **Non-taxable gross receipts:** Enter any non-taxable cable gross receipts that were deducted from the total taxable gross receipts generated in the reporting period. All non-taxable gross receipts deductions (or adjustments) must be made in accordance with the guidelines outlined in the Kansas City Code of Ordinances, Chapter 19, "Cable Television."

Line 1a ..... Enter the total cable taxable gross receipts for the quarter.

Line 1b ..... Cable TV fee rate: Multiply Line 1a times 5% rate.

Line 1c ..... Enter Cable TV fee due from calculation made (Line 1a x 1b).

Line 2 ..... Enter any credits from overpayments (e.g., amended returns, duplicate payments, etc.).

Line 3 ..... Enter total cable fee tax due (Line 1c minus Line 2).

Line 4 & 5 .. Penalty and Interest Provisions.

- **Return Due Date:** Based upon the business done during the preceding period of three calendar months ending, respectively, on December 31, March 31, June 30, and September 30, the RD-CABL is due on or before January 31, April 30, July 31, and October 31.

(**Example:** For the quarter ending December 31, Form RD-CABL is due by January 31).

- **Penalty for "Failure To File Timely" return:** There is no penalty applicable.
- **Penalty for "Failure To Pay Amount Due" with return:** There is no penalty applicable.
- **Interest:** Will be charged at an annual rate equal to the commercial prime interest rate in effect upon the due date plus two (2) percentage points.  
(*Note:* The prime rate will be determined by the Bank of New York, or its successor, on the effective date on which interest becomes due).

Line 6 ..... Enter total amount due (sum of Lines 3, 4, and 5).

Line 7 ..... Enter amount paid with return (make check payable to "KCMO City Treasurer"). (DO NOT SEND CASH).

Line 8 ..... Check this box if filing an amended return and provide a brief reason for the amendment.

Line 9 ..... Check this box if out of business and enter date business closed.

**All BUSINESSES:**

**BE SURE TO SIGN ALL YOUR RETURNS. PLEASE DO NOT USE STAPLES**

(Visit our website at [www.kcmo.org/revenue](http://www.kcmo.org/revenue) for more forms and instructions)