

FORM RD-109
(09/12)

City of Kansas City, Missouri - Revenue Division
WAGE EARNER RETURN
EARNINGS TAX



KANSAS CITY
MISSOURI

Phone: (816) 513-1120
E-file: www.kcmo.org/revenue

First Name: _____ Middle Name: _____ Last Name: _____
 SSN: _____ Street Address: _____ Unit: _____
 Account ID: _____ City: _____ State: _____ ZIP: _____

Period From: _____ Period To: _____

1. Enter "X" in box if amended return	1	DOLLARS										CENTS					
2. Salaries, wages, commissions (attach copy of W-2 and 1099)	2																
3. Amount of nonresident adjustment (enter amount from RD-109NR line 5)	3																
4. Total taxable wages (line 2 less line 3)	4																
5. Earnings tax (1% of line 4)	5																
6. Earnings tax paid with extension RD-112	6																
7. Local tax withheld by employer as shown on W-2	7																
8. Earnings tax paid to other city (residents only, not to exceed line 5)	8																
9. Tax Due (line 5 less lines 6, 7 and 8, not less than 0)	9																
10. Penalty (5% per month, not to exceed 25%)	10																
11. Interest (1% per month until tax is paid in full)	11																
12. Total Amount Due (sum of lines 9, 10 and 11)	12																
13. Overpayment to be refunded (lines 6 + 7 + 8 less 5 - no refunds less than \$1.00)	13																
14. Amount Paid	14																

15. Refund: Have it directly deposited to your checking or savings account.

a. Routing Number:	15a																
b. Account Number:	15b																
c. Account Type:	15c	Checking		Savings													

Notes:
 Do not file this form if your 1% earnings tax is fully withheld by your employer.
 File this return on or before April 15th.
 The Revenue Division and the IRS routinely share computer tapes and audit results. Differences, other than those allowed under City Ordinance, will be identified and may result in an audit or further investigation.
 Do not include Business Income on this form.
 Write your SSN on your check.

DO NOT SEND CASH. Make check payable to: KCMO City Treasurer
Mail to: City of Kansas City, Missouri, Revenue Division, PO Box 842707 Kansas City, MO 64184-2707

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

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GENERAL INSTRUCTIONS FOR COMPLETING FORM RD-109

1. Who must file:

- a) Every resident individual who derives income from salaries, wages, commissions or other compensation for which the tax has not been withheld by the resident's employer(s). If your income is derived from the ownership of a business or other self-employment, you **MUST** file a Profits Return form RD-108.
- b) Every nonresident individual working or providing services within the city who derives income from salaries, wages, commissions or other compensation from which the tax has not been withheld by the employer.
- c) **Exception:** Where city earnings tax has been withheld from an individual's entire taxable earnings by his or her employer (s), no further payment is due and a return does not need to be filed. **If you are no longer required to file a return, please call 513-1120 to explain why it is not required.**

2. When to file:

- a) The return is to be filed on or before April 15 of each year. Please file electronically at www.kcmo.org/revenue.
- b) Extension--An extension of time to file the Kansas City, MO, Wage Earner Return (RD-109) may be obtained **by filing form RD-112, Application for Automatic Extension (or state or federal extension forms) with PAYMENT of the estimated tax due on or before April 15. Extension payment must be 90% of the tax due to avoid penalty and interest.**

3. Where to file:

RETURNS AND SCHEDULES FOR REFUND REQUESTS SHOULD BE MAILED TO:

City of Kansas City, Missouri, Revenue Division, PO Box 842707 Kansas City, MO 64184-2707

EXTENSION REQUESTS SHOULD BE MAILED TO:

REVENUE DIVISION, PO Box 843825, KANSAS CITY, MO 64184-3825

4. Securely tape (do not staple) W-2s and 1099 forms to an 8-1/2 x 11 sheet of paper.

The information below answers frequently asked questions. **These lists are not comprehensive.**
Please contact the Revenue Division at (816) 513-1120 if you have further questions

WHAT IS TAXABLE

- Salaries, wages, tips, bonuses, and commissions
- Sick, vacation, severance pay and salary continuation plans
- Moving expenses reimbursement
- Value of life insurance premiums over \$50,000 of coverage
- Nonqualified stock option distributions

WHAT IS NOT TAXABLE

- Interest and dividends
- Social Security
- Pension benefits
- Employer contributions to pension plans
- Capital Gains
- Unemployment or disability benefits
- Insurance proceeds
- Gain on sale of home
- Estate income
- Employee contributions to deferred compensation plans such as 401(k) plans



INSTRUCTIONS FOR COMPLETING FORM RD-109 (continued)

Fill out your name, address, and social security number and tax period. List employer name(s) and addresses. Attach an additional sheet of paper, if necessary. To avoid delays in processing, use this form and securely tape (do not staple) W-2s and 1099 forms to an 8-1/2 x 11 sheet of paper.

- Line 1.** Put an "X" in box if this is an amended return.
- Line 2.** Enter total salaries, wages, commissions, and other compensation.
- Line 3.** **NONRESIDENTS ONLY:** Enter amount of nonresident adjustment (Enter amount from line 5 of RD-109NR) **Attach the Nonresident Schedule RD-109NR**
- Line 4.** Subtract line 3 from line 2 and enter Total taxable wages
- Line 5.** Multiply line 4 by .01 (1%) and enter Earnings Tax.
- Line 6.** Enter amount of tax paid with Application for Automatic Extension form (RD-112).
- Line 7.** Enter amount of local tax withheld by employer(s)
- Line 8.** **RESIDENTS ONLY:** Enter earnings tax or income tax paid to another city on line 8 as a credit. This credit is allowed only to the extent of the tax imposed by Kansas City (1% of taxable earnings) or actual tax paid, whichever is less.
- Line 9.** Enter amount due (Line 5 less lines 6, 7, and 8). If negative, enter zero and go to line 13.
- Line 10.** If amount on line 9 is past due, **add penalty at rate of 5% per month** (not to exceed 25%) from due date to date of payment.
- Line 11.** If amount on line 9 is past due, **add interest at rate of 1% per month** from due date until tax is paid in full.
- Line 12.** Enter total amount due (sum of lines 9, 10, and line 11).
- Line 13.** If the sum of lines 6, 7, and 8 less line 5 results in an overpayment, enter amount to be refunded. **See line 15, if you want to receive your refund request via direct deposit.**
- Line 14.** Enter amount paid. **Write your social security number on check and make check payable to KCMO City Treasurer.**
- Line 15.** **DIRECT DEPOSIT:** Choose direct deposit for a fast, simple, safe, secure way to have your refund deposited automatically to your checking or saving account. Fill in boxes 15a, 15b, and 15c to request that your refund be issued via direct deposit.
- Line 15a.** The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. The number is located on the left bottom corner of your personal/business checks.
- Line 15b.** The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. The account number is to the right of the routing number on personal/business checks. **Be sure not to include the check number.**
- Line 15c.** Check the box for the type of account that corresponds to the routing and account numbers listed on lines 15a and 15b.

The City is not responsible if a financial institution rejects a direct deposit request in which case the City will issue a refund check.

BE SURE TO SIGN YOUR RETURN
DO NOT SEND CASH

Visit our website at www.kcmo.org/revenue for more forms and instructions