

BUSINESS LICENSE APPLICATION

Flat Rate

City of Kansas City, Missouri
Revenue Division

Phone
(816) 513-1135

RD-103
(Rev 08/12)

Period From:

Period To:

Legal Name:

FEIN/SSN:

Mailing Address:

Account ID:

DBA Name:

SIC Code:

Business Address:

For changes to name, address or FEIN/SSN, please contact us at revenue@kcmo.org or (816) 513-1135.

**BUSINESS LICENSE EXPIRES DECEMBER 31 OF EACH YEAR.
TO AVOID PENALTY PAY BEFORE MARCH 1.**

Table Number (see last page of instruction booklet) _____

1. Fee calculation - Enter flat fee and/or flat rate values (from RD103 Flat Fee table)

Missouri Sales Tax No. _____

a. Units for full year (if not applicable enter _____ and/or _____)

b. Units part year (if proratable _____ x # months _____ divided by 12 = _____)

c. Total units (1a + 1b)
(Amended returns should include totals, not just additional units.)

d. Qualifier (if not applicable, enter 1)

1c.																				
1d.																				

e. Flat rate or Line 1c _____ x rate per unit \$ _____

	DOLLARS										CENTS									
1e.																				
2.																				
3.																				
4.																				

**2. Penalty: Please see instructions for penalty calculations
Interest: 3% per annum until tax is paid (add Penalty & Interest together)**

3. Annual fee due (sum of lines 1e and 2)

4. Amount Paid

5. If business closed prior to January 1, ENTER DATE BUSINESS CLOSED

5.			/			/														
	M	M		D	D		Y	Y												

6. "X" if amended (line 1a and 1b must be completed)

6.

ATTACH ALL REQUIRED CLEARANCES

Make check payable to: CITY TREASURER. DO NOT SEND CASH Mail to Revenue Division, PO Box 804103 Kansas City, MO 64180-4103

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

I authorize the Commissioner of Revenue or delegate to discuss my return and attachments with my preparer. Yes No

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

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



Instructions for Filing Business License Application Flat Rate

RD-103
(Rev. 8/13)

Phone (816) 513-1135 Fax (816) 513-1221

Businesses whose license fees are based on a flat rate are required to complete form RD-103 for the current year to obtain a business license. To avoid delays in processing, use forms provided or forms approved by the Revenue Division of the City of Kansas City, MO.

General Instructions

- If you need changes or corrections made to the forms sent to you, please contact the Business License Section at (816) 513-1135. The following information must be entered on this form:
 - Taxable period (calendar year only)
 - SIC Code (in known)
 - Business name and location
 - Date business started (if new business in the previous year)
 - FEIN/SSN
 - Missouri Sales Tax Number (required for retail sales)
 - Mailing address
 - Table number used
- 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 issuance of a business license. All required clearances must be attached to the Business License Application. For information on zoning requirements, contact the Development Services, permit Division, 5th floor, City Hall (816) 513-1500. Construction businesses must attach a copy of their certificate for workers' compensation coverage or a copy of Missouri Form WC-65-B, if exempted from coverage. Other clearances may be required.
- The following may delay issuance of your business license:
 - Failure to furnish required information
 - Calculation error
 - Failure to attach proper clearance
 - No tax due letter from STATE of Missouri (if applicable)
 - Incorrect payment amount (i.e., failure to include penalty/interest)
 - Failure to pay other city taxes
 - Failure to use forms approved by the Revenue Division
- When and where to file:

Form RD-103 is due prior to March 1 of each year for businesses operating the full year. New or first time Kansas City, Missouri Business License purchasers must only file the RD-103 prior to operation. Additionally, a new/first time Business License purchaser must complete and submit a Registration Application form RD-100 with the RD-103. Tax returns may be filed in person with the Revenue Division, 414 E. 12th Street, 2nd Floor-West, Kansas City, Missouri.

Mail completed return and check to Revenue Division, P.O. Box 804103, Kansas City, MO 64180-4103.
- Penalty provisions:
 - A late filing penalty of 5% of the amount due shall apply on March 1 of the current year with an additional 5% for each subsequent month until the Form RD-101 return is filed (maximum file penalty is 25%). For those subsequent months, the additional 5% penalty is charged on the first of each month. *The late file penalty for Form RD-104 is based on the amount of additional tax due. If the amount of tax decreased this penalty does not apply.

New businesses that have not filed are subject to the late filing penalty provisions on the 61st day of business.
 - A late payment penalty of 5% of the amount due shall apply on March 1 of the current year for paying after the due date.
 - The interest rate of 3% per annum is set by RSMO 32.065. Interest is charged on the outstanding tax liability and incurred 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
- New businesses operating less than a full twelve (12) months may prorate fees over \$5.00 (if applicable)
Computation: Annual fee divided by 12, multiplied by the number of months in operation (partial month equals 1)

To determine fee due:

For SIC Code entered on form RD-103, locate corresponding table number in code table. Enter the table number used on Form RD-103, then go to specified fee table. **Note:** Taxi, tow truck, auto, livery, etc., use lines 1a and 1b to compute fee for additional units.

Form RD-103 Instructions-Flat Rate

- Line 1. a.Enter number of units (if not applicable, enter 1).
 b.Enter number of units for partial year, multiplied by number of months, and divided by 12.
 c.Enter sum of lines 1a and 1b. If additional units are being licensed for partial year, check line 6.
 d.Enter qualifier number from fee table.
 e.Enter flat rate fee from fee table or multiply total units by rate per unit.
- Line 2. If filed after March 1 of the current year, calculate penalty and interest due and enter on the line.
- Line 3. Enter annual fee due (sum of lines 1e and 2), prorate if applicable.
- Line 4. Enter amount paid.
- Line 5. Check if this is an amended return (lines 1a and 1b must be completed).

ATTACH ALL REQUIRED CLEARANCES

RD-103 CODE TABLE

SIC CODE	TABLE	CLEARANCE
7510	28	
7830	109	1
17950	18	2
40110	26	
40111	18	3
41110	112	
41190	72	3
41191	52	
41210	72	3
41310	112	3
42310	42	3
45810	16	
47241	18	
47890	16	
48220	7	
50311	61	
50521	16	
51240	43	
51480	53	
53991	18	
54992	52	4
54993	52	4
54994	53	4
54995	74	4
55991	16	
59321	25	3,5
59630	78	
59631	3	
59633	15	
59634	18	4
59637	112	
59638	78A	
59891	16	

SIC CODE	TABLE	CLEARANCE
59940	15	
62892	11	
63110	79	
63610	79	
70210	16	
72511	48	
72611	15	
72612	24	
72992	16	
72993	18	6
72994	119	3
72995	123	3
73190	66	
73191	112	
73591	16	
73592	18	
73593	23	3,7
73594	26	
73595	84	
73596	14	
73810	81	5
73811	126	5
73812	82	5
73892	16	
73893	16	
73894	20	
73895	20	
73896	25	
73897	26	
73898	89	
75490	42A	3
76992	106	4
78320	56	3

SIC CODE	TABLE	CLEARANCE
79111	20	3
79221	18	
79222	19	
79411	15	
79480	100	3
79930	75	3
79931	92	3
79932	101	
79993	124	3
79994	124	3
79995	75	3
79996	20	3
79999	123	3
80620	20	
80690	20	4
82491	113	5
82492	19	1,5
82493	91	
84120	20	3
84220	20	
87110	127	
87120	121	
87130	16	
87210	120	
99990	113	3
99993	13	
99997	89	3,6

Clearance Legend

1 = Certificate of Liability Insurance (513-1135)	5 = Police Department (234-5000)
2 = Development Services (513-1500)	6 = Animal Control (513-9800)
3 = Business License Section (513-1135)	7 = Location Report (513-1135)
4 = Health Department, Food Services (513-6315)	

All new businesses and businesses that have relocated are required to obtain zoning clearance prior to issuance of a business license. For zoning information, call 513-1500. Construction businesses must attach a copy of their certificate for workers' compensation coverage or a copy of Missouri Form WC-65-B, if exempted from coverage.

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

RD-103 FEE TABLES

7	For gross receipts, use line 1e		
	Minimum	Maximum	Flat Fee
	\$0.00	\$50,000.00	\$625.00
	\$50,000.00	None	\$1,250.00

8	Use line 1e	FLAT FEE = \$3.00
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11	Use line 1e	FLAT FEE = \$100.00
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13	Use line 1e	FLAT FEE = \$15.00
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14	Use line 1e	NUMBER OF AMUSEMENT DEVICES X \$1.50
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15	Use line 1e	FLAT FEE = \$25.00
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16	Use line 1e	FLAT FEE = \$32.00
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18	Use line 1e	FLAT FEE = \$62.50
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19	Use line 1e	FLAT FEE = \$75.00
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20	Use line 1e	FLAT FEE = \$125.00
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23	Use line 1e	FLAT FEE = \$250.00
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24	Use line 1e	FLAT FEE = \$312.00
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25	Use line 1e	FLAT FEE = \$375.00
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26	Use line 1e	FLAT FEE = \$625.00
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28	Use line 1e	FLAT FEE = \$1250.00
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42	Use line 1a	NBR OF TRUCKS X \$9.50
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42A	Use line 1a	NBR OF TOW TRUCKS X \$25.00
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48	Use line 1a	NBR OF CHAIRS OR SEATS X \$3
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52	Use line 1a	NBR OF VEHICLES X \$18.75
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53	Use line 1a	NBR OF VEHICLES X \$32
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56	For 0 to 2000 seats, use line 1e and put qualifier '1' on line 1d		
	** Price Per Seat - Excluding Sales Tax **		
	Minimum	Maximum	Flat Rate
	\$0.00	\$0.15	\$50
	0.16	0.25	100
	0.26	0.35	150
	0.36	0.50	200
	\$1.50	none	\$750

56 cont.	For 2000 to 3000 seats, use line 1e and put qualifier '2' on line 1d		
	** Price Per Seat - Excluding Sales Tax **		
	Minimum	Maximum	Flat Rate
	\$0.00	\$0.15	\$50
	0.16	0.25	100
	0.26	0.35	150
	0.36	0.50	200
	0.51	1.49	400
	\$1.50	none	\$750
	For over 3000 seats, use line 1e and put qualifier '3' on line 1d		
	** Price Per Seat - Excluding Sales Tax **		
	Minimum	Maximum	Flat Rate
	\$0.00	\$0.15	\$50
0.16	0.25	100	
0.26	0.35	150	
0.36	0.50	200	
0.51	1.49	500	
\$1.50	none	\$750	

61	Use line 1a	NBR OF CARS X \$0.35 (\$30 minimum)
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66	If handbill is issued yearly, use line 1a and put qualifier '1' on line 1d	
	Flat Rate = \$125	
	If handbill is issued weekly, use line 1a and put qualifier '2' on line 1d	
	NBR of WEEKS x \$12.50	
66	If handbill is issued daily, use line 1a and put qualifier '3' on line 1d	
	NBR of DAYS x \$3	
66	If handbill for local merchant, use line 1a and put qualifier '4' on line 1d	
	Flat rate = \$1	

72	Use line 1a	NBR OF VEHICLES X \$12.50
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74	If powerdrawn vehicles, use line 1a and put qualifier '1' on line 1d	
	NBR VEHICLES X \$45	
74	If hand-drawn vehicles, use line 1a and put qualifier '2' on line 1d	
	NBR VEHICLES X \$18.75	

75	Use line 1a	NBR OF DEVICES X \$15
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78	Use line 1a	NBR OF VEHICLES X \$32
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78A	For yearly business, use line 1a and put qualifier '1' on line 1d	
	Flat Rate = \$62.50	
78A	For monthly business, use line 1a and put qualifier '2' on line 1d	
	NBR OF MONTHS X \$6.25	

RD-103 FEE TABLES

79	For multiple line insurance, use line 1e and put qualifier '1' on line 1d Flat Rate = \$200 For fire insurance, use line 1e and put qualifier '2' on line 1d Flat Rate = \$200. For casualty insurance, use line 1e and put qualifier '3' on line 1d Flat Rate = \$100 For life insurance, use line 1e and put qualifier '4' on line 1d Flat Rate = \$100 For other insurance, use line 1e and put qualifier '5' on line 1d Flat Rate = \$100	120	For 1 resident accountant, use line 1e and put qualifier '1' on line 1d 1 or less assoc accountants, Flat Rate = \$50 1 to 3 assoc accountants, Flat Rate = \$75 3 to 6 assoc accountants, Flat Rate = \$125 6 or more assoc accountants, Flat Rate = \$150
81	Use line 1a, enter number of persons For 0 to 5 persons, Flat Rate = \$125 For over 5 persons, Flat Rate = \$250	120 cont.	For 2 or more resident accountants, use line 1e and put qualifier '2' on line 1d Flat Rate = \$150
82	Use line 1a, enter number of persons For 0 to 10 persons, Flat Rate = \$95 For 11 to 20 persons, Flat Rate=\$187.50 For over 20 persons, Flat Rate=\$312.50	121	For 1 resident architect, use line 1e and put qualifier '1' on line 1d 1 or less draftsmen or associates, Flat Rate = \$50 1 to 3 draftsmen or associates, Flat Rate = \$75 3 to 6 draftsmen or associates, Flat Rate = \$125 6 or more draftsmen or associates, Flat Rate = \$150 For 2 or more resident architects, use line 1e and put qualifier '2' on line 1d Flat Rate = \$150
84	Use line 1e FLAT FEE = \$250.00	123	For itinerant, use line 1e and put qualifier '1' on line 1d Flat Rate = \$25 PLUS NBR of attendants or operators x \$12.50 For fixed location, use line 1e and put qualifier '2' on line 1d Flat Rate = \$25 PLUS NBR of attendants or operators x \$6.25
89	Use line 1e FLAT FEE = \$37.50	124	Use line 1a NBR OF POOL TABLES X \$10.00
91	Use line 1a, enter number of aircraft For 0 to 20 aircraft, Flat Rate = \$32 For over 20 aircraft, Flat Rate = \$62.50	126	Use line 1e FLAT FEE = \$50
92	Use line 1a NBR OF AMUSEMENT DEVICES x MONTHS x \$1.50	127	For 1 resident engineer, use line 1e and put qualifier '1' on line 1d 1 or less assoc engineer or draftsmen, Flat Rate = \$50 1 to 3 assoc engineer or draftsmen, Flat Rate = \$75 3 to 6 assoc engineer or draftsmen, Flat Rate = \$125 6 or more assoc engineer or draftsmen, Flat Rate = \$150 For 2 or more resident engineers, use line 1e and put qualifier '2' on line 1d Flat Rate = \$150
100	Use line 1e Flat Rate = \$52.50 PLUS NBR OF DAYS x \$12.50	128	Use line 1a enter number of stores Use Line 1e number of stores x \$650
101	Use line 1a NBR OF MACHINES X \$75		
106	Use line 1a, enter number of vehicles NBR OF VEHICLES X \$100		
109	Use line 1e FLAT FEE = \$50.00		
112	Use line 1e FLAT FEE = \$1.00		
113	Use line 1e FLAT FEE = \$10.00		
119	Use line 1e FLAT FEE = \$300.00		