

FORM RD-EMER (12/14)

City of Kansas City, Missouri - Revenue Division UTILITIES LICENSE MONTHLY/QUARTERLY EMERGENCY TAX



KANSAS CITY
MISSOURI

Phone: (816) 513-1120
E-file: kcmo.gov/quicktax

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

Period From: _____ Period To: _____

Type of Business (Required check one only): Electric Gas Steam Telephone Wireless

		DOLLARS	CENTS
1. Residential sales - Number of taxable customers _____ Non-taxable gross receipts _____			
a. Residential taxable gross receipts	1a	\$	XXXXXXXXXX XX
b. Residential rate	1b		X%
c. Residential taxes due	1c	\$	XXXXXXXXXX XX
2. Commercial sales - Number of taxable customers _____ Non-taxable gross receipts _____			
a. Commercial taxable gross receipts	2a	\$	.
b. Commercial rate (Use 4.0% for Electric, Gas, & all Telephone; Use 1.6% for Steam & Heating Companies)	2b		%
c. Commercial taxes due (Line 2a x Line 2b)	2c	\$	.
3. Industrial sales - Number of taxable customers _____ Non-taxable gross receipts _____			
a. Industrial taxable gross receipts	3a	\$	.
b. Industrial rate (Use 4.0% for Electric, Gas, & all Telephone; Use 1.6% for Steam & Heating Companies)	3b		%
c. Industrial taxes due (Line 3a x Line 3b)	3c	\$	.
4. Total Taxes (Lines 1c plus 2c plus 3c)	4	\$	.
5. Less credits for previous overpayments	5	\$	.
6. Tax Due (Line 4 minus Line 5)	6	\$	.
7. Penalty: "Failure To File Timely Return" (5% per month of the outstanding license fee due, not to exceed 25%)	7	\$	.
8. Penalty: "Failure To Pay Amount Due" (5% of the outstanding license fee due)	8	\$	.
9. Interest (Statutory rate based on RSMo Section 32.065; 3% of outstanding fee due)	9	\$	.
10. Total Amount Due (sum of Lines 6, 7, 8 and 9)	10	\$	.
11. Amount Paid	11	\$	.
12. Check if amended and brief reason for amendment	12	<input type="checkbox"/>	_____
13. Date closed or no longer conducting business inside Kansas City, Missouri	13		____/____/____ MM DD YY

DO NOT SEND CASH. Make check payable to: KCMO City Treasurer
Mail to: City of Kansas City, Missouri, Revenue Division, 414 E 12th Street, 2nd Floor - East, Kansas City, MO, 64106-2786

For changes to name, address or FEIN/SSN, please contact us at revenue@kcmo.org or (816) 513-1120

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

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

Yes No

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

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

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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.

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 and Steam businesses, all reporting periods for Form RD-EMER should be prepared on a **monthly** basis.
 - b) For Regular Telephone (landline), and Wireless Telephone businesses, all reporting periods for Form RD-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.

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

- **Number of taxable customers:** Enter number of commercial customers used to calculate the total taxable gross receipts 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).
 - b) For Heating companies (Steam), see Chapter, Section 40-348(a).
 - c) For Telephone businesses, see Chapter 40, Section 40-360(a).
 - d) For Wireless Telephone businesses, see Chapter 40, Section 40-360(a), and Section 40-361.5(a).

For Electric, Gas, Steam and 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.

(Note: Please ensure that the commercial taxable gross receipts amount entered on Line 2a from the three (3) monthly emergency returns within a quarter, equal all commercial sales gross receipts reported on Form RD-UTIL).

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 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 and 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.

(**Note:** Please ensure that the industrial taxable gross receipts amount entered on Line 3a from the three (3) monthly emergency returns within a quarter, equal all industrial sales gross receipts reported on Form RD-UTIL).

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).

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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 and 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 rate based on RSMo 32.065.
(Note: 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.