WAGE EARNER - NONRESIDENT SCHEDULE
TAX YEAR _____

Phone (816) 513-1120 **RD-109NR (Rev 10/08)**

This form must be completed to obtain a REFUND for earnings tax paid by a nonresident for services performed outside the City of Kansas City, Missouri. A nonresident is subject to Earnings Tax on their gross income earned within the City of Kansas City, Missouri. Nonresidents who work both inside and outside the city can make a deduction of salary based on whole days worked out of the city. A resident or domiciliary is subject to earnings tax on gross earnings regardless of where earned. Attach this form and copy(s) of your W-2(s) to your Wage Earner Return (RD-109) and mail to: **Revenue Division, P. O. Box 842707, Kansas City, Missouri 64184-2707.**

THIS SCHEDULE SHOULD ONLY BE COMPLETED BY WAGE EARNERS WHO RECEIVE W-2(s). INCOME REPORTED ON FORM 1099 OR SCHEDULE K-1 IS SUBJECT TO THE PROFITS-EARNINGS TAX AND SHOULD BE FILED USING THE PROFITS RETURN- EARNINGS TAX FORM (RD-108).

Print Name _____ Occupation _____ Phone _____

EMPLOYMENT

1. Was your office/base of operations inside the City of Kansas City, MO throughout the entire year? (Required)___YES __NO
2. If no, indicate period of employment, Employer Identification Number (W-2 Box b), and location of employment.

From: ___/___/___ to ___/___/___ EIN _____ Address / City _____

From: ___/___/___ to ___/___/___ EIN _____ Address / City _____

From: ___/___/___ to ___/___/___ EIN _____ Address / City _____

RESIDENT / NONRESIDENT STATUS

Resident from: / / to / / Percentage Resident _____

Nonresident from: / / to / / Percentage Nonresident _____

100%

NON-RESIDENCY ALLOCATION FORMULA:

1. **Total days worked everywhere.** **(A STANDARD WORK YEAR IS 260 DAYS)**
   (You may not deduct vacation, sick, holiday or other leave from total working days) _____
2. **Actual days worked outside the city.**
   (You may not deduct vacation, sick, holiday or other leave as days worked outside the city.) _____
3. Percentage of days worked outside the city (Line 2 divided by Line 1) _____ %
4. Gross wage per Federal W-2 (Box 1 on W-2) $ _____
5. Non-residency deduction (Line 4 x Line 3) **(Enter amount on line 3 of RD-109)** $ _____

Is severance pay included in your compensation? ____ YES ___NO

If yes, list amount of severance pay $ _____ Date of separation _____

PLEASE NOTE: Although you are not submitting with your refund request documentation to support your claim of days worked outside of the city you may be requested to submit this documentation at a later date for verification.

LIST BELOW THE RECORD(S) YOU MAINTAIN TO SUPPORT YOUR CALCULATIONS FOR DAYS WORKED OUTSIDE OF THE CITY.

Under penalties of perjury, I declare this schedule to be true and correct. Claims for non-residency / days worked outside of the city will be verified. **May the city contact your employer? ___YES ___ NO You must provide the following information before your refund request can be processed.**

Employer's e-mail address: _____

Name of employer's contact person to verify days worked outside of the city and their phone number.

Name: _____ Phone Number _____

Print Taxpayer Name | Signature of Taxpayer | Social Security Number | Date

Employer Name and KCMO Address

GENERAL INFORMATION ABOUT THE WAGE EARNER NON-RESIDENT SCHEDULE

RD-109NR (Rev 10/08)

1 The Wage Earner Non-Resident Schedule should be used by non-residents who have performed services within and without the City.

2 The Wage Earner Non-Resident Schedule is used to calculate a refund or an overpayment of taxes for services performed outside the City of Kansas City, Missouri

3 This form is used in conjunction with the RD-109 Wage Earner Return Earnings Tax Form. If you meet the qualification above and are requesting a refund, this form must be attached to the RD-109 along with a current copy of your W-2(s). These forms and documents must be filed no later than April 15th of each year unless an extension has been requested.

4 **Section 68-383 Allocation of earnings of Non-Resident Individuals.**

The earnings subject to tax of any nonresident individual in any case in which the work is done or the services performed or rendered both within and outside the city shall be ascertained as follows:

(1) *Working days.* If the amount of such earning depends primarily upon the amount of time devoted by such individual, then the portion of such earnings subject to tax shall be that portion of such earnings which the total number of days worked within the city bears to the total number of days worked within and outside the city.

(2) *Other methods* . If it is impracticable to apportion such earnings as put forth in subsection (a) of this section or if such apportionment does not result in a clear reflection of city earnings, other methods of allocation, as defined in the regulations adopted pursuant to this article, may be used. However, the final determination of the proper allocation method to be used by a taxpayer may be made by the Director of Finance.

5 **General information about the refund process.**

Documentation may be requested from you during the review process to verify your days worked outside the city. Days outside the city must reflect the number of whole days worked outside of the city. The number of work days for a standard work year is 260. **You may not deduct** vacation, sick, holiday or other leave when calculating the number of days worked everywhere or outside the city. **Any portion of the day worked in the city is a full day in the city**. The following may delay issuance of your refund.

1 Failure to provide required information when requested
2 Failure to use approved forms
3 Not able to verify days worked outside of the city
4 Inconsistencies on returns
5 Failure to sign return
6 Extensive or ambiguous supporting documentation

When documentation is requested you must provide definitive details about the number of days worked outside of the city, including dates, location, and business purpose. Types of documentation include, but may not be limited to the following which can be verified by employer records.

1 Appointment calendar
2 Work and/or travel orders
3 Time and/or payment records
4 Travel logs
5 Certain type of receipts
6 Proof of change of address; utility bills, lease agreement, prior and current year property tax receipts

6 **Failure to provide documentation when requested will result in your refund being denied.**