

BUSINESS LICENSE APPLICATION

Retail/Wholesale/Service/Manufacturer/Contractor

City of Kansas City, Missouri
Revenue Division

Phone
(816) 513-1135



**RD-101
(10/08)**

Period From:

Period To:

Legal Name:

FEIN/SSN:

Mailing Address:

Account ID:

DBA Name:

SIC Code:

Business Address:

"X" this box if change made to name, address or EIN/SSN

Business License Expires December 31 of each year. To Avoid Penalty pay before March 1.

To ensure proper crediting to your account please enclose separate checks for the RD-101 and RD-104.

| | | GROSS ANNUAL RECEIPTS FOR PRIOR CALENDAR YEAR | | | | | | ANNUAL FEE DUE | | | | | | | | | | |
|---|-----|---|--|--|-------|--|--|--------------------------------|---|--------------------------|-------|--|--|--|--|--|---|---|
| | | (Estimate if new business) | | | | | | (from table A of instructions) | | | | | | | | | | |
| | | DOLLARS | | | CENTS | | | DOLLARS | | | CENTS | | | | | | | |
| 1. RETAIL/ WHOLESALE/ SERVICE: | 1a. | | | | | | | 0 | 0 | 1b. | | | | | | | 0 | 0 |
| 2. MANUFACTURER: | 2a. | | | | | | | 0 | 0 | 2b. | | | | | | | 0 | 0 |
| 3. CONTRACTOR: | 3a. | | | | | | | 0 | 0 | 3b. | | | | | | | 0 | 0 |
| 4. Annual fee due (sum of lines 1b, 2b, and 3b) | | | | | | | | | | 4. | | | | | | | 0 | 0 |
| 5. Credit for prior year overpayment (if applicable) (See instructions) | | | | | | | | | | 5. | | | | | | | 0 | 0 |
| 5a. Annual fee subtotal (line 4 minus line 5) \$ | | | | | | | | | | 6. | | | | | | | 0 | 0 |
| 6. Penalty: 10% of line 5a, if paid on or after March 1, plus 2% per month for subsequent months (maximum penalty is 30%) | | | | | | | | | | 7. | | | | | | | 0 | 0 |
| 7. Total amount due (line 5a plus line 6) | | | | | | | | | | 8. | | | | | | | 0 | 0 |
| 8. Amount paid | | | | | | | | | | 9. | | | | | | | | |
| 9. "X" if amended (See instructions) | | | | | | | | | | <input type="checkbox"/> | | | | | | | | |

ATTACH ALL REQUIRED CLEARANCES (WORKERS' COMP REQUIRED OF CONSTRUCTION APPLICANTS)

10. For office use only: "X" if Workers' Comp clearance attached

Make check payable to: CITY TREASURER (DO NOT SEND CASH) Mail to: PO Box 840101, Kansas City, MO 64184-0101

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 _____ Date _____ Phone _____

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



**Instructions for Filing Business License Application (Form RD-101)
and Prior Year Adjusted Return (Form RD-104)**

RD-101/104A
(Rev 10/08)

Phone (816) 513-1135

Retail, Wholesale, Service, Manufacturer and Contractor/Construction/Remodeling businesses are required to complete the form RD-101 for the current year and, if applicable, form RD-104 for the previous year to obtain a business license. The license fee for new businesses is based upon the estimated gross receipts. Existing businesses will use the previous year's gross receipts to determine the current year fee. Form RD-104 should be used to report actual gross receipts for the previous year. The minimum fee for this business license is \$25.00. To avoid delays in processing, use forms provided or forms approved by the Revenue Division of the City of Kansas City, Missouri.

General Instructions

1. 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 both:
 - Taxable period (calendar year only)
 - SIC Code/NAICS (if known)
 - Business name and location
 - FEIN/SSN
 - Mailing address
2. 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.
3. The following may delay issuance of your business license:
 - Failure to furnish required information
 - Calculation error
 - Failure to attach proper clearances
 - Failure to pay other city taxes
 - Incorrect payment amount (i.e., failure to include penalty)
 - Not filing both forms together (RD101 and RD104)
 - Failure to use forms approved by the Revenue Division
4. When and where to file:

Both forms RD-101 and RD-104 are due prior to March 1 of each year for businesses operating in any portion of both the current and prior years. New or first time Kansas City, Missouri Business License purchasers must only file the RD-101 prior to operation. Additionally, a new/first time Business License purchaser must complete and submit a Registration Application form RD-100 with the RD-101. Tax returns may be filed in person with the Revenue Division, 414 East 12th Street, 2nd Floor-East, Kansas City, Missouri. Complete the RD-104 form prior to completing RD-101 (not applicable to new business).

Mail completed **RD-101** return and a separate check to Revenue Division, P.O. Box 840101, Kansas City, MO 64184-0101.
Mail completed **RD-104** return and separate check to Revenue Division, P.O. Box 803104, Kansas City, MO 64180-3104.
5. Penalty provisions:
 - a. A late charge of 10% of the amount due shall apply on March 1st of the current year and 2% of the original fee shall apply the first of each month thereafter (maximum 30%) until paid in full. New businesses that have not filed are subject to the 10% penalty on the 61st day of business and to the additional 2% penalty the first of each month thereafter.
 - b. A statement of gross receipts on preliminary license application resulting in payment of less than 80% of the actual amount due, unless equal to or exceeding the gross receipts for the preceding year, will result in interest charges of 8% of the deficiency. These charges will be added to the annual license fee and are computed from the date of payment of the preliminary license fee to the date of payment of the annual fee.

Form RD-104 Instructions-Prior Year Adjusted Return

RETURNS FILED ON MARCH 1 OR AFTER MAY NOT APPLY A CREDIT AND WILL NOT BE ELIGIBLE FOR A REFUND

- Line 1a, 2a, or 3a. Enter on applicable line actual gross receipts for the previous calendar year.
Line 1b, 2b, or 3b. Calculate annual fee due using appropriate table on Forms RD 101 and enter amount on applicable line.
Line 4a and 4b. Leave blank
Line 5. Enter annual fee due (sum of lines 1b, 2b or 3b).
Line 6. Enter amount of fee paid for the previous year's business license (Excluding any interest and penalties).
Line 6a. Calculate annual fee subtotal (line 5 minus line 6).
Line 7. If filed after March 1 of the current year calculate penalty on line 6a and enter amount due.
Line 8. Add lines 6a plus line 7, (if negative enter zero).
Lines 9 and 10. If line 6 is greater than line 5, enter amount of credit or refund (NOTE: Returns filed on March 1 or after may NOT apply a credit and will not be eligible for a refund)
Line 11. Enter amount paid.
Line 12. Enter date closed.

Form RD-101 Instructions-Business License Application

- Line 1a, 2a, or 3a Enter on applicable line gross receipts for preceding full calendar year (from line 1a, 2a, or 3a of form RD-104). If not in business the full year or a new business enter estimated gross receipts.
 Note-To determine actual gross receipts on line 3a, contractors may deduct payments made to subcontractors licensed by the City of Kansas City, Missouri.
- Line 1b, 2b, or 3b Calculate fee due using appropriate table below; enter amount due on applicable line.
- Line 4 Enter annual fee due (sum of lines 1b, 2b, or 3b). (To calculate annual fee see formula below)
- Line 5 Enter amount of credit for prior year overpayment (from line 10 form RD-104).
- Line 5a Calculate annual fee subtotal (line 4 minus line 5).
- Line 6 If filed after March 1 of the current year, calculate penalty on line 5a and enter amount due.
- Line 7 Enter total amount due (line 5a plus line 6).
- Line 8 Enter amount paid.
- Line 9 Check if this corrects a previously submitted application.
 ATTACH ALL REQUIRED CLEARANCES

To compute annual fee due:

1. Enter previous year's gross receipts or estimated gross receipts if a new business and only filing RD-101.
2. Find the line on the table where gross receipts fall between the low limit and high limit.
3. Subtract the low limit from the gross receipts.
4. Multiply the difference by the incremental rate in the far right column.
5. Add this number to the base rate to determine the fee due.

Formula:

$$\text{Actual Gross Receipts} - \text{Low Limit} = \text{Subtotal} \times \text{Incremental Rate} = \text{Subtotal} + \text{Base Rate} = \text{Annual Fee Due}$$

TABLE A (Retail, Wholesale, and Service)

| Low limit | High limit | Base Rate | Incremental Rate |
|------------------|----------------|--------------|------------------|
| \$0.00 | \$28,000.00 | \$25.00 | \$.00000 |
| 28,001.00 | 55,000.00 | 25.00 | .00090 |
| 55,001.00 | 110,000.00 | 50.00 | .00089 |
| 110,001.00 | 220,000.00 | 99.00 | .00088 |
| 220,001.00 | 440,000.00 | 196.00 | .00087 |
| 440,001.00 | 880,000.00 | 388.00 | .00086 |
| 880,001.00 | 1,760,000.00 | 767.00 | .00085 |
| 1,760,001.00 | 3,520,000.00 | 1,515.00 | .00084 |
| 3,520,001.00 | 7,040,000.00 | 2,994.00 | .00083 |
| 7,040,001.00 | 14,080,000.00 | 5,916.00 | .00082 |
| 14,080,001.00 | 28,160,000.00 | 11,689.00 | .00081 |
| 28,160,001.00 | 56,320,000.00 | 23,094.00 | .00080 |
| 56,320,001.00 | 112,640,000.00 | 45,622.00 | .00079 |
| 112,640,001.00 | 225,280,000.00 | 90,115.00 | .00078 |
| 225,280,001.00 | 450,560,000.00 | 177,975.00 | .00077 |
| 450,560,001.00 | 901,120,000.00 | 351,441.00 | .00076 |
| \$901,120,001.00 | NONE | \$693,867.00 | \$.00075 |

TABLE B (Manufacturer and Contractor/Construction/Remodeling)

| Low Limit | High Limit | Base Rate | Incremental Rate |
|--------------------|------------------|--------------|------------------|
| \$0.00 | \$31,000.00 | \$25.00 | \$.00000 |
| 31,001.00 | 62,000.00 | 25.00 | .00080 |
| 62,001.00 | 124,000.00 | 50.00 | .00079 |
| 124,001.00 | 248,000.00 | 99.00 | .00078 |
| 248,001.00 | 496,000.00 | 196.00 | .00077 |
| 496,001.00 | 992,000.00 | 387.00 | .00076 |
| 992,001.00 | 1,984,000.00 | 764.00 | .00075 |
| 1,984,001.00 | 3,968,000.00 | 1,508.00 | .00074 |
| 3,968,001.00 | 7,936,000.00 | 2,977.00 | .00073 |
| 7,936,001.00 | 15,872,000.00 | 5,874.00 | .00072 |
| 15,872,001.00 | 31,744,000.00 | 11,588.00 | .00071 |
| 31,744,001.00 | 63,488,000.00 | 22,858.00 | .00070 |
| 63,488,001.00 | 126,976,000.00 | 45,079.00 | .00069 |
| 126,976,001.00 | 253,952,000.00 | 88,886.00 | .00068 |
| 253,952,001.00 | 507,904,000.00 | 175,230.00 | .00067 |
| 507,904,001.00 | 1,015,808,000.00 | 345,378.00 | .00066 |
| \$1,015,808,001.00 | NONE | \$680,595.00 | \$.00065 |

**PRIOR YEAR BUSINESS LICENSE
ADJUSTED RETURN**
City of Kansas City, Missouri
Revenue Division

Phone
(816) 513-1135



**RD-104
(10/08)**

Period From:

Period To:

Legal Name

FEIN/SSN:

Business Address

Account ID:

DBA Name

SIC Code:

Mailing Address

"X" this box if change made to name, address or FEIN/SSN

**This form must be completed and filed along with your RD-101 or RD-102 before March 1
To ensure proper crediting, please enclose a separate check for the RD-104.**

| GROSS ANNUAL RECEIPTS FOR PRIOR CALENDAR YEAR | | | | | | | | | | ANNUAL FEE DUE | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-----|--|--|--|---------|--|--|--|--|----------------|--|---|--|-----|--------------------------------|---|--|-----|--|---------|--|--|--|--|-------|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | DOLLARS | | | | | CENTS | | | | | (from table A of instructions) | | | | | DOLLARS | | | | | CENTS | | | | | | | | | | | |
| 1. RETAIL/ WHOLESALE/ SERVICE: | 1a. | | | | | | | | | | | | | | | | | | | 1b. | | | | | | | | | | | | | | | | |
| 2. MANUFACTURER: | 2a. | | | | | | | | | | | | | | | | | | | 2b. | | | | | | | | | | | | | | | | |
| 3. CONTRACTOR: | 3a. | | | | | | | | | | | | | | | | | | | 3b. | | | | | | | | | | | | | | | | |
| 4. MISCELLANEOUS: | 4a. | | | | | | | | | | | | | | | | | | | 4b. | | | | | | | | | | | | | | | | |
| 5. Annual fee (sum of lines 1b, 2b, 3b, and 4b) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6. Credit applied to annual fee due on line 5 | | | | | | | | | | 6. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fee paid in prior year _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6a. Annual fee subtotal (line 5 minus line 6) \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7. Penalty: 10% of line 6a, if paid on or after March 1, plus 2% per month for subsequent months (maximum penalty is 30%) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8. Total amount due (line 6a plus line 7), if negative enter zero | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9. If overpaid (line 6 is greater than line 5), amount of REFUND requested (if filed timely) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10. If overpaid (line 6 is greater than line 5), amount of CREDIT requested (if filed timely) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11. Amount paid | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12. Date if closed | | | | | | | | | | M M | | / | | D D | | / | | Y Y | | | | | | | | | | | | | | | | | | |

Make check payable to: CITY TREASURER (DO NOT SEND CASH) Mail to: P.O. Box 803104 Kansas City, MO 64180-3104

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 | Date | Phone |
| Preparer's Signature (if other than taxpayer) | Print Name | Title | Date | Phone |

