

Phone: (816) 513-1135
E-file: www.kcmo.org/revenue

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

Period From: 1/1/2014 Period To: 12/31/2014
NAICS Code: _____

TAX YEAR 2013 RECONCILIATION

KANSAS CITY, MO											DOLLARS		CENTS	
1. Amount of KCMO gross receipts for 2013	1													
2. Tax Due based on 2013 KCMO gross receipts (Use tax tables in instructions to compute the tax due)	2													
3. Tax paid in 2013 for estimated gross receipts (This is the amount paid on the 2013 RD-101 or RD-102)	3													
4. Tax Due 2013 (Line 2 minus line 3) (If amount is negative, proceed to Lines 8 & 9 to request a credit/refund)	4													
5a. Penalty: "Failure to file return timely" (5% of the outstanding tax due per month until filed - maximum penalty of 25%)	5a													
5b. Penalty: "Failure to pay amount due" (5% of the outstanding tax due)	5b													
6. Interest: "Failure to pay amount due timely" (3% per annum or 0.25% per month until tax is paid)	6													
7. Amount Due for 2013 (Lines 4 plus Lines 5a, 5b & 6)	7													
8. Credit request of overpayment (If Line 4 is greater than Line 3)	8													
9. Refund request of overpayment (If Line 4 is greater than Line 3)	9													
10. Mark box if the return is an amended return	10		<div>M M D D Y Y</div>											
11. Date closed or no longer conducting business in Kansas City, MO	11					/				/				

**Continue to page 2 to
Complete the gross receipts estimation for 2014**

FORM RD-105
2014 TAX YEAR

City of Kansas City, Missouri - Revenue Division
BUSINESS LICENSE RENEWAL



Legal Name: _____
FEIN / SSN: _____
Account ID: _____

2014 BUSINESS LICENSE TAX ESTIMATION

DOLLARS CENTS

12. Amount of estimated gross receipts for 2014	12																			
13. Tax due based on estimated gross receipts for 2014 (Use the instruction sheet's fee tables to determined based on the company's type of business/NAICS code)	13																			
14. Credit carryforward from 2013 (Amount listed on line 8)	14																			
15. Tax Due 2014 (Line 13 minus Line 14)	15																			
16a. Penalty: "Failure to file return timely" (5% of the outstanding tax due per month until filed - maximum penalty of 25%)	16a																			
16b. Penalty: "Failure to pay amount due" (5% of the outstanding tax due)	16b																			
17. Interest: "Failure to pay amount due timely" (3% per annum or 0.25% per month until tax is paid)	17																			
18. Amount Due for 2014 (Lines 15 plus lines 16a, 16b & 17)	18																			
19. Total Amount Due (Line 7 plus Line 18)	19																			
20. Amount Paid	20																			
21. Number of employees at KCMO Location	21																			

Notes:

Attach all required clearances (Workers comp required of construction applications)

PAGE 2 of 2

DO NOT SEND CASH. Make check payable to: KCMO City Treasurer

Mail to: City of Kansas City, Missouri, Revenue Division, PO Box 843956 Kansas City, MO 64184-3956

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

GENERAL INSTRUCTIONS FOR COMPLETING FORM RD-105

When and where to file:

A new/first time Business License filer must complete and submit Form RD-100, Registration Application, to the Business Customer Service Center, 1118 Oak St, Kansas City, MO 64106. New or first time Business License filers should complete page 2 of Form RD-105, Business License Tax Estimation, within 60 days of the company's start day in order to obtain a Business License without incurring penalties and interest. Page 1 of Form RD-105 will need to have the header filled in and will have zeros filled in for lines 1 through 9. In subsequent tax years, both pages of Form RD-105 will need to be completed and submitted prior to March 1 of each year the business is in operation.

Continuing businesses will complete the Business License reconciliation on page 1 before completing the Business License Estimation on page 2. Tax forms may be filed in person with the Business Customer Service Center, 1118 Oak St, Kansas City, Mo 64106.

1. **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 obtaining a business license. All required clearances must be attached to Form RD-105. For information on zoning requirements, contact the Development Services, Permit Division, 5th floor, City Hall, (816) 513-1500. Construction/Remodeling businesses must attach a copy of their certificate of workers' compensation coverage or a copy of Missouri Form WC-65-B, if exempted from coverage. Other clearances may be required.

2. 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
- Unapproved changes made to page 1 or 2 of form RD-105
- Underpayment of amount due (i.e., failure to include late fees)
- Not completing both pages of RD-105 form (if applicable)
- Failure to use forms approved by the Revenue Division
- Failure to provide no tax due letter from State of Missouri (if applicable)

3. To avoid delays in processing, use forms approved by the Revenue Division of the City of Kansas City, MO.

- Mail completed **RD-100** return to Revenue Division, 1118 Oak St., Kansas City, MO 64106 or fax to (816) 513-1264.
- Mail completed **RD-105** return and a separate check to City of Kansas City, Missouri, Revenue Division, PO Box 843956 Kansas City, MO 64184-3956.

4. **Penalty and Interest 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 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 the Reconciliation Section 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.

Page 1: Business License Reconciliation
(FOR EXISTING BUSINESSES ONLY)

- Line 1.** Enter the amount of KCMO gross receipts generated in the tax year. **(If applicable, enter number of tons instead of gross receipts for NAICS Codes 311211 & 112112)**
- Line 2.** Calculate fee due by using the appropriate table below. Table A is for retail, wholesale and service based businesses. Table B is for manufacturers and construction/remodeling businesses. For companies that filed previously on Form RD-102 use the special rate tables matching the business's NAICS/SIC Code to calculate the fee due.
- Line 3.** Enter the fee amount paid on the Estimated Business Application Forms RD-101 or RD-102 for the tax year.
- Line 4.** Enter annual fee due (line 2 minus 3). If negative, proceed to Lines 8 & 9.
- Line 5a.** If **filed** after March 1 of the current year, calculate the amount of penalty due for the section and enter on the line. (See number 4 in general instructions for details)
- Line 5b.** If **paid** after March 1 of the current year, calculate the amount of penalty due for the section and enter on the line. (See number 4 in general instructions for details)
- Line 6.** If **paid** after March 1 of the current year, calculate the amount of interest due for the section and enter on the line. (See number 4 in general instructions for details)
- Line 7.** Enter amount due (add Lines 4, 5a, 5b and 6)
- Lines 8 & 9.** If Line 3 is greater than Line 2, enter amount as either a credit or refund request.
- Line 10.** Check the Box if return is being amended.
- Line 11.** Enter date business stopped operating inside Kansas City, Missouri or closed.

Page 2: Business License Estimation

- Line 12.** Enter the amount of estimated gross receipts for the current calendar year. The Revenue Division recommends the taxpayer use the actual gross receipts from the prior year reported on line 1 as the estimate. If not in business for the full year or a new business, enter estimated gross receipts. Note - To determine actual gross receipts, contractors may deduct payments made to subcontractors licensed by the City of Kansas City, MO. **(If applicable, enter number of tons instead of gross receipts for NAICS Codes 311211 & 112112)**
- Line 13.** Calculate fee due by using the appropriate table down below. Table A is for retail, wholesale and service based businesses. Table B is manufacturers and construction/remodeling businesses. For companies that filed previously on Form RD-102 use the special rate tables matching the business's NAICS/SIC Code to calculate the fee due.
- Line 14.** Enter the amount of credit generated on the first page of the return (Line 8), if applicable.
- Line 15.** Enter the amount of tax liability due (Line 13 minus 14)
- Line 16a.** If **filed** after March 1 of the current year, calculate the amount of penalty due for the section and enter on the line. (See number 4 in general instructions for details)
- Line 16b.** If **paid** after March 1 of the current year, calculate the amount of penalty due for the section and enter on the line. (See number 4 in general instructions for details)
- Line 17.** If **paid** after March 1 of the current year, calculate the amount of interest due for the section and enter on the line. (See number 4 in general instructions for details)
- Line 18.** Enter the amount due (add line 15, 16a, 16b and 17)
- Line 19.** Enter the total amount due for the entire return (Line 7 plus Line 18)
- Line 20.** Enter the amount being paid with the return
- Line 21.** Enter the amount of employees working at the company's Kansas City, MO locations

ATTACH ALL REQUIRED CLEARANCES

RD-105 FORM INSTRUCTIONS

***The Revenue Division revised its Business License forms by combining the RD-101, RD-102 and RD-104 on a single form. The Revenue Division did this to simplify the filing process and lessen the number of returns a taxpayer is required to file. Below is a brief description of the new form.**

Overview:

This Business License return is meant to report values for two separate tax years. Page 1 is a reconciliation that reports the actual gross receipts generated in the previous tax year and determines if additional monies are owed to the City or if the taxpayer is entitled to a refund/credit. Page 2 is used to estimate the amount of gross receipts to be generated in the current tax year. **The Revenue Division recommends using the prior year's gross receipts as the estimate for the current tax year.** To avoid late fees of penalty and interest, please have the Form RD-105 in our office no later than the last day of February.

First Page: (Business License tax Reconciliation)

***NEW BUSINESSES SHOULD NOT COMPLETE THIS SECTION**

This portion of the return replaces Form RD-104, which was used to reconcile the estimated gross receipts that were previously reported for the prior tax year. When filling out this portion of the return, be sure to report the actual gross receipts generated from the company's KCMO operations for the tax year listed at the top of the section and the amount of estimated tax paid last year.

Second Page: (Business License Tax Estimation)

This portion of the return replaces Forms RD-101 and RD-102 and estimates the gross receipts for the current tax year. It is recommended that companies use the prior year's gross receipts from the first page (line 1) to avoid interest for underestimation.

New information:

NAICS Code: is a replacement for the SIC Code previously used to identify the type of operations being conducted by the business. The NAICS Code is a standard business classification system used by the IRS. You can locate the business's NAICS Code by looking at your federal income tax return or the Business License Section can assign you a NAICS code by calling 816-513-1135.

Number of employees: report the number of employees working at the KCMO location.

New penalties and interest: The City has new penalty and interest provisions for the Business License tax see item 4 for additional details.

Retail, Wholesale, Service, Manufacturer and Construction/Remodeling businesses are required to complete the page 2 of Form RD-105 for the current year and, if applicable, page 1 on Form RD-105 for the previous year to obtain a business license. The minimum fee for this business license is **\$25.00**.

City of Kansas City, Missouri - Revenue Division
**BUSINESS LICENSE RENEWAL
FEE TABLES**



Phone: (816) 513-1135
E-file: www.kcmo.org/revenue

To compute annual fee due:

1. Enter previous year's gross receipts or estimated gross receipts (if a new business and only fill out the bottom section).
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. Enter Add this number to the base rate to determine the fee due.

Formula:

$$\frac{\text{Actual Gross Receipts} - \text{Low Limit}}{\text{Subtotal 1}} \times \frac{\text{Incremental Rate}}{\text{Subtotal 2}} = \text{Base Rate} + \text{Annual Fee Due}$$

TABLE A (Retail, Wholesale, and Service)

Low Limit	High limit	Base Rate	Incremental Rate
\$0.00	\$28,000.00	\$25.00	\$0.00000
28,001.00	55,000.00	25.00	0.00090
55,001.00	110,000.00	50.00	0.00089
110,001.00	220,000.00	99.00	0.00088
220,001.00	440,000.00	196.00	0.00087
440,001.00	880,000.00	388.00	0.00086
880,001.00	1,760,000.00	767.00	0.00085
1,760,001.00	3,520,000.00	1,515.00	0.00084
3,520,001.00	7,040,000.00	2,994.00	0.00083
7,040,001.00	14,080,000.00	5,916.00	0.00082
14,080,001.00	28,160,000.00	11,689.00	0.00081
28,160,001.00	56,320,000.00	23,094.00	0.00080
56,320,001.00	112,640,000.00	45,622.00	0.00079
112,640,001.00	225,280,000.00	90,115.00	0.00078
225,280,001.00	450,560,000.00	177,975.00	0.00077
450,560,001.00	901,120,000.00	351,441.00	0.00076
\$901,120,001.00	NONE	\$693,867.00	\$0.00075

TABLE B (Manufacturer and Construction/Remodeling)

Low Limit	High limit	Base Rate	Incremental Rate
\$0.00	\$31,000.00	\$25.00	\$0.00000
31,001.00	62,000.00	25.00	0.00080
62,001.00	124,000.00	50.00	0.00079
124,001.00	248,000.00	99.00	0.00078
248,001.00	496,000.00	196.00	0.00077
496,001.00	992,000.00	387.00	0.00076
992,001.00	1,984,000.00	764.00	0.00075
1,984,001.00	3,968,000.00	1,508.00	0.00074
3,968,001.00	7,936,000.00	2,977.00	0.00073
7,936,001.00	15,872,000.00	5,874.00	0.00072
15,872,001.00	31,744,000.00	11,588.00	0.00071
31,744,001.00	63,488,000.00	22,858.00	0.00070
63,488,001.00	126,976,000.00	45,079.00	0.00069
126,976,001.00	253,952,000.00	88,886.00	0.00068
253,952,001.00	507,904,000.00	175,230.00	0.00067
507,904,001.00	1,015,808,000.00	345,378.00	0.00066
\$1,015,808,001.00	NONE	\$680,595.00	\$0.00065

City of Kansas City, Missouri - Revenue Division
**BUSINESS LICENSE RENEWAL
FEE TABLES**



Phone: (816) 513-1135

E-file: www.kcmo.org/revenue

Special Fee tables (previous RD-102 Form filers)

The fee calculations for these businesses are defined in Municipal Ordinance Chapter 4C

Business Type	NAICS Code	SIC Code	Table Number
Meat Packing Plants	311612	20110	133
Flour & other grain mill products MFG	311211	20410	130
Feed Mills	311611	20481	131
Grain Elevator	493130	42210	63
Motor Vehicles Wholesale	423110	50120	129
Heavy construction equipment distributor wholesale	423810	50460	76
Butcher wholesale	311612	51470	133
Fruit & vegetables dealer wholesale	424480	51481	46
Cigarette distribution wholesale	425120	51941	50
Automobile dealer retail	441110 / 441120	55110	129
Heavy construction equipment distributor retail	423440	55992	76
Sales office	561110	59994	108
Venture Capital Company	523130	67991	132
Commodity merchant	523140	62210	132
Investment company / stockbroker	523910	67990	128
Heavy Construction Equipment Distributor	532412	55992	76

TABLE 46, GROSS ANNUAL SALES			TABLE 50, GROSS ANNUAL SALES			TABLE 63, BUSHEL CAPACITY		
LOW LIMIT	HIGH LIMIT	FEE DUE	LOW LIMIT	HIGH LIMIT	FEE DUE	LOW LIMIT	HIGH LIMIT	FEE DUE
\$0	\$200,000	\$70	\$0	\$600,000	\$175	\$0	\$750,000	\$160
200,001	300,000	110	600,001	750,000	225	750,001	1,000,000	213
300,001	400,000	150	750,001	1,250,000	300	1,000,001	2,000,000	422
400,001	500,000	190	1,250,001	2,000,000	475	2,000,001	3,000,000	628
500,001	600,000	230	2,000,001	2,750,000	650	3,000,001	4,000,000	835
600,001	900,000	270	2,750,001	3,500,000	825	4,000,001	5,000,000	1,039
900,001	1,800,000	470	3,500,001	5,000,000	1,050	5,000,001	6,000,000	1,243
1,800,001	3,000,000	750	\$5,000,001	NONE	\$1,500	6,000,001	7,000,000	1,447
3,000,001	5,000,000	1,050				7,000,001	8,000,000	1,649
\$5,000,001	NONE	\$1,500				8,000,001	9,000,000	1,851
						9,000,001	10,000,000	2,052
						\$10,000,001	NONE	\$2,253

TABLE 76, GROSS ANNUAL BUSINESS			TABLE 108, GROSS ANNUAL SALES			TABLE 128, GROSS ANNUAL BUSINESS		
LOW LIMIT	HIGH LIMIT	FEE DUE	LOW LIMIT	HIGH LIMIT	FEE DUE	LOW LIMIT	HIGH LIMIT	FEE DUE
\$0	\$50,000	\$45	\$0	\$100,000	\$90	\$0	\$250,000	\$200
50,001	100,000	90	100,001	300,000	180	250,001	500,000	400
100,001	200,000	180	300,001	600,000	360	500,001	1,000,000	600
200,001	300,000	270	600,001	900,000	540	1,000,001	2,000,000	800
300,001	500,000	450	900,001	1,200,000	720	2,000,001	3,000,000	1,000
500,001	750,000	675	1,200,001	1,600,000	910	3,000,001	4,000,000	1,250
750,001	1,000,000	900	1,600,001	2,000,000	1,100	4,000,001	5,250,000	1,500
1,000,001	1,500,000	1,275	2,000,001	2,500,000	1,285	5,250,001	7,500,000	1,750
1,500,001	2,000,000	1,750	2,500,001	3,000,000	1,500	7,500,001	10,000,000	2,000
2,000,001	3,000,000	2,250	3,000,001	3,500,000	1,730	10,000,001	12,500,000	2,250
\$3,000,001	NONE	\$2,500	3,500,001	4,500,000	1,965	\$12,500,001	NONE	\$2,500
			4,500,001	5,000,000	2,200			
			\$5,000,001	NONE	\$2,500			

City of Kansas City, Missouri - Revenue Division
**BUSINESS LICENSE RENEWAL
FEE TABLES**



Phone: (816) 513-1135
E-file: www.kcmo.org/revenue

Special Fee tables (previous RD-102 Form filers) (continued)

The fee calculations for these businesses are defined in Municipal Ordinance Chapter 40

TABLE 129, GROSS ANNUAL BUSINESS		
LOW LIMIT	HIGH LIMIT	FEE DUE
\$0	\$28,000	\$35
28,001	100,000	70
100,001	250,000	140
250,001	500,000	280
500,001	1,000,000	560
1,000,001	3,500,000	1,120
3,500,001	6,000,000	2,230
6,000,001	8,500,000	3,340
8,500,001	11,000,000	4,450
11,000,001	13,500,000	5,560
13,500,001	16,000,000	6,670
16,000,001	18,500,000	7,780
18,500,001	21,000,000	8,890
\$21,000,001	NONE	\$10,000

TABLE 133, GROSS ANNUAL BUSINESS		
LOW LIMIT	HIGH LIMIT	FEE DUE
\$0	\$600,000	\$200
600,001	750,000	300
750,001	1,250,000	450
1,250,001	2,000,000	650
2,000,001	2,750,000	825
2,750,001	3,500,000	1,000
3,500,001	5,000,000	1,500
\$5,000,001	NONE	\$2,000

TABLE 130, TONS OF PRODUCTION
Multiply the number of tons by .024 (\$500 minimum)

TABLE 131, TONS OF PRODUCTION
Multiply the number of tons by .0165 (\$500 minimum)

TABLE 132, GROSS ANNUAL BUSINESS		
LOW LIMIT	HIGH LIMIT	FEE DUE
\$0	\$50,000	\$50
50,001	125,000	100
125,001	250,000	200
250,001	500,000	300
500,001	850,000	400
850,001	1,525,000	500
1,525,001	1,875,000	600
1,875,001	2,375,000	700
2,375,001	3,050,000	800
3,050,001	3,725,000	900
3,725,001	4,400,000	1,000
4,400,001	5,075,000	1,100
5,075,001	5,750,000	1,200
5,750,001	6,600,000	1,400
6,600,001	7,450,000	1,600
7,450,001	8,300,000	1,800
8,300,001	9,150,000	2,200
9,150,001	10,000,000	2,400
\$10,000,001	NONE	\$2,500

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