



## 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**.