

General Instructions

1. Who must file:

- a) Every resident individual who derives income from salaries, wages, commissions or other compensation for which the tax has not been withheld by the resident's employer(s). If your income is derived from the ownership of a business or other self-employment, you **MUST** file a Profits Return form RD-108.
- b) Every nonresident individual working or providing services within the city who derives income from salaries, wages, commissions or other compensation from which the tax has not been withheld by the employer.
- c) **Exception:** Where city earnings tax has been withheld from an individual's entire taxable earnings by his or her employer(s), no further payment is due and a return does not need to be filed. **If you are no longer required to file a return, please call 513-1120 to explain why it is not required.**

2. When to file:

- a) The return is to be filed on or before April 15 of each year. Please file electronically at **www.kcmo.org/revenue**.
- b) Extension--An extension of time to file the Kansas City, MO, Wage Earner Return (RD-109) may be obtained by filing form RD-112, **Application for Automatic Extension (or state or federal extension forms) with PAYMENT of the estimated tax due on or before April 15. Extension payment must be 90% of the tax due to avoid penalty and interest.**

3. Where to file:

**RETURNS AND SCHEDULES FOR REFUND REQUESTS SHOULD BE MAILED TO:
REVENUE DIVISION, P.O. BOX 842707 KANSAS CITY, MO 64184-2707**

**EXTENSION REQUESTS SHOULD BE MAILED TO:
REVENUE DIVISION, 414 E. 12TH ST. 2ND FLOOR-EAST KANSAS CITY, MO 64106**

4. Securely tape (do not staple) W-2s and 1099 forms to an 8-1/2 x 11 sheet of paper.

The information below answers frequently asked questions. **These lists are not comprehensive.** Please contact the Revenue Division at (816) 513-1120 if you have further questions.

WHAT IS TAXABLE	WHAT IS NOT TAXABLE	
<ul style="list-style-type: none"> • Salaries, wages, tips, bonuses, and commissions • Sick, vacation, severance pay and salary continuation plans • Moving expense reimbursements • Value of life insurance premiums over \$50,000 of coverage • Nonqualified stock option distributions • Incentive plans • Guaranteed payments 	<ul style="list-style-type: none"> • Interest and dividends • Social security • Pension benefits • Employer contributions to pension plans • Capital gains 	<ul style="list-style-type: none"> • Unemployment or disability benefits • Insurance proceeds • Gain on sale of home • Estate income • Employee contributions to deferred compensation plans such as 401(K) plans

Instructions for Completing Wage Earner Return (RD-109)

Fill out your name, address, and social security number and tax period. List employer name(s) and addresses.

Attach an additional sheet of paper, if necessary. To avoid delays in processing, use this form and securely tape (do not staple) W-2s and 1099 forms to an 8-1/2 x 11 sheets of paper.

- Line 1.** Put an "X" in box if this is an amended return.
- Line 2.** Enter total salaries, wages, commissions, and other compensation.
- Line 3.** **NONRESIDENTS ONLY:** Enter amount of nonresident adjustment (Enter amount from line 5 of RD-109NR).
Attach the Nonresident Schedule RD-109NR
- Line 4.** Subtract line 3 from line 2 and enter Total taxable wages.
- Line 5.** Multiply line 4 by .01 (1%) and enter Earnings Tax.
- Line 6.** Enter amount of tax paid with Application for Automatic Extension form (RD-112).
- Line 7.** Enter amount of local tax withheld by employer(s).
- Line 8** **RESIDENTS ONLY:** Enter earnings tax or income tax paid to another city on line 8 as a credit. This credit is allowed only to the extent of the tax imposed by Kansas City (1% of taxable earnings) or actual tax paid, whichever is less. This amount cannot exceed the amount owed on line 5. **(Verification of payment must be attached to your return.)**
- Line 9.** Enter amount due (Line 5 less lines 6, 7, and 8). If negative, enter zero and go to line 13.
- Line 10.** If amount on line 9 is past due, **add penalty at rate of 5% per month** (not to exceed 25%) from due date to date of payment.
- Line 11.** If amount on line 9 is past due, **add interest at rate of 1% per month** from due date until tax is paid in full.
- Line 12.** Enter total amount due (sum of lines 9, 10, and line 11).
- Line 13.** If the sum of lines 6, 7, and 8 less line 5 results in an overpayment, enter amount to be refunded.
- Line 14.** Enter amount paid. **Write your social security number on check and make check payable to City Treasurer.**

**BE SURE TO SIGN YOUR RETURN
DO NOT SEND CASH**

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