

# FORM RD-105 2022

## City of Kansas City, Missouri - Revenue Division ANNUAL BUSINESS LICENSE APPLICATION



KANSAS CITY  
MISSOURI

Phone: (816) 513-1120  
E-file: [kcmo.gov/quicktax](http://kcmo.gov/quicktax)

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

Period From: 01/01/2022 Period To: 12/31/2022

### TAX YEAR 2021 RECONCILIATION Page 1

NAICS CODE: \_\_\_\_\_

		DOLLARS	CENTS
1. Amount of KCMO gross receipts for 2021	1	\$	.
2. Tax due based on 2021 KCMO gross receipts (Use tax tables in instructions to compute the tax due)	2	\$	.
3. Tax paid in 2021 for estimated gross receipts (This is the amount paid on Line 13 of previous year RD-105 estimation)	3	\$	.
4. Tax Due 2021 (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 Line 2 per month until filed - maximum penalty of 25%)	5a	\$	.
5b. Penalty: "Failure to pay amount due" (5% of Line 4)	5b	\$	.
6. Interest: "Failure to pay amount due timely" (3% per annum, or 0.25% per month, of Line 4 until tax is paid)	6	\$	.
7. Amount Due for 2021 (Line 4 plus Lines 5a, 5b, & 6)	7	\$	.
8. Credit request of overpayment (If Line 3 is greater than Line 2)	8	\$	.
9. Refund request of overpayment (If Line 3 is greater than Line 2)	9	\$	.
10. Mark box if the return is an amended return	10	<input type="checkbox"/>	
11. If no longer conducting business in Kansas City, MO enter date closed <b>DO NOT COMPLETE IF BUSINESS IS STILL OPERATING</b>	11		

\_\_\_\_ / \_\_\_\_ / \_\_\_\_  
MM DD YY

Continue to page 2 to complete the gross receipts estimation for 2022

**FORM RD-105**  
2022

City of Kansas City, Missouri - Revenue Division  
**ANNUAL BUSINESS LICENSE APPLICATION**



Legal Name: \_\_\_\_\_  
FEIN or SSN: \_\_\_\_\_  
Account ID: \_\_\_\_\_

**2022 BUSINESS LICENSE TAX ESTIMATION**  
Page 2

		DOLLARS	CENTS
12. Amount of estimated gross receipts for 2022	12	\$	.
13. Tax due based on estimated gross receipts for 2022 (Use the instruction sheet's fee tables to determine based on the company's type of business/NAICS code)	13	\$	.
14. Credit carryforward from 2021 (Amount listed on Line 8)	14	\$	.
15. Tax due 2022 (Line 13 minus Line 14)	15	\$	.
16a. Penalty: "Failure to file return timely" (5% of Line 13 per month until filed - maximum penalty of 25%)	16a	\$	.
16b. Penalty: "Failure to pay amount due" (5% of Line 15)	16b	\$	.
17. Interest: "Failure to pay amount due timely" (3% per annum, or 0.25% per month, of Line 15 until tax is paid)	17	\$	.
18. Amount due for 2022 (Lines 15 plus Line 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' compensation required of construction applications).

**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**

I authorize the Commissioner of Revenue or delegate to discuss my return and attachments with my preparer.  
Under penalties of perjury, I declare this return to be true, correct, and complete accounting for the taxable year stated.

Yes  No

Print Name of Taxpayer	Signature	Title	Date	Phone
Preparer Name (if other than taxpayer)	Signature	Title	Date	Phone



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## GENERAL INSTRUCTIONS FOR COMPLETING FORM RD-105

### When and where to file:

A new or first time Business License filer must complete and submit Form RD-100, Registration Application, to the Business License Office, City Hall, 1st floor, 414 E. 12th 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 date in order to obtain a Business License without incurring penalties and interest. 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.

All businesses except new or first time businesses will complete the Reconciliation on page 1 before completing the Business License Tax Estimation on page 2. Tax forms may be filed in person with the Business License Office, City Hall, 1st floor, 414 E. 12th 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.**  
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 BizCare/City Planning & Development Department, City Hall, 1st floor, 414 E. 12th St., Kansas City, MO 64106. (816) 513-2492. 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(s)
  - 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 Form RD-105 (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 Form RD-100, Registration Application, to Revenue Division, City Hall, 1st floor, 414 E. 12th St., Kansas City, MO 64106 or fax to (816) 513-1264.
  - Mail completed Form RD-105, Annual Business License Application, and a check to City of Kansas City, Missouri, Revenue Division, PO Box 843956 Kansas City, MO 64184-3956.
  - Forms RD-100 and RD-105 may be filed online at [kcmo.gov/quicktax](http://kcmo.gov/quicktax). This will ensure quick and accurate processing.
4. **Penalty and interest provisions**
  - A late filing penalty of 5% on 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 subsequent months, the additional 5% penalty is charged on the first of each month. For the Reconciliation Section, if the amount of tax decreased this penalty does not apply.
  - New businesses that have not filed are subject to late filing penalty provisions on the 60th day of business.
  - A late payment penalty of 5% is due on **March 1** of the current year.
  - Interest rates are set by RSMo 32.065. Interest is charged on the outstanding tax liability at the applicable monthly rate effective on **March 1** of the current year with an additional charge each month until the tax is paid.
  - Estimated gross receipts less than 80% of the actual amount due, unless equal to or exceeding the actual gross receipts for the prior year, will result in an interest charge of 3% per annum or 0.25% per month of the deficiency. These charges are computed from the date of payment of the estimated license fee to the date of payment of the actual fee.



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### **Page 1: Reconciliation (for Existing Businesses only)**

- Line 1.** Enter the amount of KCMO gross receipts generated in the tax year.
- 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.
- Line 3.** Enter the fee amount paid on Line 13 of Form RD-105 from previous tax year.
- Line 4.** Enter annual fee due (Line 2 minus Line 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 Page 1 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 Page 1 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 Page 1 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).
- Line 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 Tax 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, enter estimated gross receipts based on full calendar year. Note: To determine actual gross receipts, contractors may deduct payments made to subcontractors licensed by the City of Kansas City, MO.
- Line 13.** 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.
- 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 Line 14).
- Line 16a.** If **filed** after March 1 of the current year, calculate the amount of penalty due for Page 2 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 Page 2 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 Page 2 and enter on the line (see number 4 in general instructions for details).
- Line 18.** Enter the amount due (add Lines 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 number of employees working at the company's Kansas City, MO locations.

**ATTACH ALL REQUIRED CLEARANCES**

# FORM RD-105 2022

## City of Kansas City, Missouri - Revenue Division ANNUAL BUSINESS LICENSE APPLICATION FEE TABLES



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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. Add this number to the base rate to determine the fee due.

Formula:

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

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  
**ANNUAL BUSINESS LICENSE APPLICATION**  
**FEE TABLES**



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**Special Fee Tables**

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

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, BUSHELS 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	1050	5,000,001	6,000,000	1,243
1,800,001	3,000,000	750	5,000,001	NONE	\$1500	6,000,001	7,000,000	1,447
3,000,001	5,000,000	1050				7,000,001	8,000,000	1,649
\$5,000,001	NONE	\$1500				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			

**FORM RD-105**  
2022

City of Kansas City, Missouri - Revenue Division

**ANNUAL BUSINESS LICENSE APPLICATION  
FEE TABLES**



KANSAS CITY  
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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 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	1,875,001	600
1,875,000	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

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