

General Instructions

1. Who must file:

- 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.
- 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.
- 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 received a preprinted form, put an "X" in the box on line 1, securely tape (do not staple) W-2s to an 8 1/2 x 11 sheet, and mail to the Revenue Division. Verify that your name, address, and social security number are accurate. You may write corrections on the form. It is not necessary to complete the remainder of the form.

2. When to file:

- The return is to be filed on or before April 15th of each year. **To avoid delays in processing, please use forms approved by the Revenue Division of the City of Kansas City, MO.**
- Extension**--An extension of time to file the Kansas City, MO, Wage Earner Return will be granted **ONLY** 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 with the Revenue Division of The City of Kansas City, Missouri.** Failure to submit a timely request with estimated payment to the city subjects the earnings tax obligation to penalty charges. An extension is granted for six months.

3. Where to file:

The return or extension can be filed in person with the Revenue Division, City Hall, 414 East 12th Street, Kansas City, MO.

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

The information below answers frequently asked questions. **These lists are not comprehensive.** Please contact the Revenue Division at (816) 513-1120 or 513-1135 if you have further questions.

WHAT IS TAXABLE

salaries, wages, tips, bonuses, and commissions
sick, vacation and severance pay
moving expense reimbursement
value of life insurance premiums over \$50,000 of coverage
salary continuation plans

WHAT IS NOT TAXABLE

interest and dividends
social security
pension benefits
employer contributions to pension plans
capital gains
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 Wage Earner Return

Fill out your name, address, and social security number or check them for accuracy if preprinted on the form. Also fill in the full name and social security number of your spouse if appropriate. List employer(s) name and the address where employed. Attach an additional sheet if necessary. To avoid delays in processing use forms approved by the Revenue Division of the City of Kansas City, Missouri and securely tape (do not staple) W-2s and 1099 forms to an 8-1/2 x 11 sheet.

- Line 1.** Put an "X" in box if this is a final return. **This will inactivate your account.**
- Line 2.** Put an "X" in box if this is an amended return.
- Line 3.** Enter total salaries, wages, commissions, and other compensation
- Line 4.** **NONRESIDENTS ONLY.** Enter amount of nonresident adjustment (multiply line 3 X _____ % from Form RD109NR). **Attach Schedule RD-109NR.**
- Line 5.** Subtract line 4 from line 3 and enter Total Taxable Wages.
- Line 6.** Multiply line 5 by .01 (1%) and enter Earnings Tax Due.
- Line 7.** Enter amount of tax already paid with Extension Form (RD-112).
- Line 8.** Enter amount of local tax withheld by employer(s).
- Line 9.** **RESIDENTS ONLY:** Enter earnings or income tax paid to another city on line 9 as a credit. This credit is allowed only to the same extent as 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 6. **(Verification of payment must be attached to your return.)**
- Line 10.** Enter amount due (Line 6 less lines 7, 8 and 9). If negative, enter zero.
- Line 11.** If past due, **add penalty at rate of 5% per month** (not to exceed 25%) from due date to date of payment.
- Line 12.** If past due, **add interest at rate of 1% per month** from due date until tax is paid in full.
- Line 13.** Enter total amount due (sum of lines 10, 11, and line 12).
- Line 14.** If the sum of lines 7, 8, and 9 less line 6 results in an overpayment, enter amount to be refunded. **(attach a copy of Nonresident Schedule, RD109NR, signed by your employer).**
- Line 15.** Enter amount paid. **MAKE CHECKS PAYABLE TO CITY TREASURER. DO NOT SEND CASH**

BE SURE TO SIGN YOUR RETURN