

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 no return is required and you received a preprinted form, **please return this form with an explanation why it is not required.** Securely tape (do not staple) W-2s to an 8-1/2 x 11 sheet of paper, and mail to the Revenue Division. You may write corrections on the form. It is not necessary to complete the remainder of the form.

2. When to file:

- a) 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.**
- b) **Extension--**An extension of time to file the Kansas City, MO, Wage Earner Return 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**. Failure to submit a timely request with estimated payment of at least 90% of the tax due 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 mailed to the **Finance Department, Revenue Division, P.O. Box 15623, Kansas City, MO, 64106-0623.**

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 or 513-1135 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 and severance pay • moving expense reimbursement • value of life insurance premiums over \$50,000 of coverage • salary continuation plans 	<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 or check them for accuracy if preprinted on the form. Fill in the full name and social security number of your spouse if applicable. List employer(s) name and the address where employed. 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 sheet 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 (multiply line 2 by applicable percent (%) from form RD-109NR). **Attach Nonresident Schedule RD-109NR, signed by your employer.**
- 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 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 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. **(attach a copy of Nonresident Schedule, RD-109NR, signed by your employer).**
- Line 14.** Enter amount paid. **WRITE YOUR SOCIAL SECURITY NUMBER ON CHECK AND MAKE CHECKS PAYABLE TO CITY TREASURER. DO NOT SEND CASH.**

BE SURE TO SIGN YOUR RETURN