

WAGE EARNER RETURN EARNINGS TAX

City of Kansas City, Missouri
Revenue Division

Phone
(816) 513-1120

RD-109
(12/07)

DO NOT INCLUDE BUSINESS INCOME TAX ON THIS FORM

Period From:

Period To:

Name:

Social Security Number:

Address:

"X" this box if change made to names, address, or SSN Numbers

Employer Name and Address

The Revenue Division and the IRS routinely share computer tapes and audit results. Differences, other than those allowed under City ordinance, will be identified and may result in an audit or further investigation.

1. X box if amended return

DOLLARS CENTS

File this return on
or before April 15

Please print numbers
carefully as shown and
avoid contact with the
edges of the box. Do
not use dollar signs.

0	1	2	3	4
5	6	7	8	9

Write your SSN on check or money
order. Make payable to City Treasurer.
Mail return to Revenue Division
P.O. Box 842707, KCMO 64184-2707

- 2. Salaries, wages, commissions
ATTACH COPY OF W-2 AND 1099 FORMS
- 3. Amount of nonresident adjustment (see reverse page)
- 4. Total taxable wages (line 2 less line 3)
- 5. Earnings Tax (1% of line 4)
- 6. Earnings tax paid with extension RD-112
- 7. Local tax withheld by employer as shown on W-2
- 8. Earnings tax paid to other city (residents only), not to exceed line 5
- 9. Amount Due (line 5 less lines 6, 7, and 8, not less than 0)
- 10. Penalty (5% per month, not to exceed 25%)
- 11. Interest (1% per month until tax is paid in full)
- 12. Total amount due (sum of lines 9, 10, and 11)
- 13. Overpayment to be refunded (lines 6 + 7 + 8 less 5)
(No refunds less than \$1.00)
- 14. Amount of payment DO NOT SEND CASH

	DOLLARS				CENTS	
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						

Under penalties of perjury, I declare this return (and accompanying schedules) to be a true, correct, and complete accounting for the taxable year stated.

I authorize the Commissioner of Revenue or delegate to discuss my return and attachments with my preparer. Yes No

Taxpayer Signature _____ Print Name _____ Title _____ Date _____ Phone _____

Preparer's Signature (if other than taxpayer) _____ Print Name _____ Title _____ Date _____ Phone _____



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/finance.nsf/web/forms.
- 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 EXTENSIONS WITH PAYMENT OF TAXES DUE SHOULD BE MAILED TO REVENUE DIVISION, P.O. BOX 842707 KANSAS CITY, MO, 64184-2707**
- **NONRESIDENT RETURNS/SCHEDULES FOR REFUND REQUESTS SHOULD BE MAILED TO REVENUE DIVISION, P.O. BOX 842707 KANSAS CITY, MO, 64184-2707**

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 reimbursement • Value of life insurance premiums over \$50,000 of coverage • Nonqualified stock option distributions 	<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. List employer name(s) and address. 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 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 (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 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.**

Do not send cash

BE SURE TO SIGN YOUR RETURN