

**General Information for Preparing and Filing Convention and Tourism Tax Return
Food Establishment**

Phone - (816) 513-1120

Rev. (09/09)

E-Filing Kansas City is now offering free E-Filing. Please visit our web site www.kcmo.org/cttax for E-Filing.

Paper Submission Enter the following information: business location, mailing address, tax period, FEIN or SSN, Account ID.

Taxable Sales Definitions (This information is the same as reported to the State of Missouri). Taxable sales include gross receipts, excluding sales tax, derived from the sale of food and drink (including alcoholic beverages) by a food establishment.

Interest and Penalty Any tax remaining unpaid after the due date is delinquent and shall be assessed interest at the rate of **3%** annually. In addition, a penalty of 5% will be assessed on the date of delinquency and each month thereafter up to a maximum of 25%.

2% Timely Only taxpayers who comply with the established filing schedules are eligible for the two percent discount for timely remittance of the tax.

Filing Schedule
Monthly

<u>Tax Period</u>	<u>Due Date</u>	<u>Tax Period</u>	<u>Due Date</u>
January	February 20	July	August 20
February	March 20	August	September 20
March	April 30	September	October 31
April	May 20	October	November 20
May	June 20	November	December 20
June	July 31	December	January 31

Quarterly

January through March	April 30
April through June	July 31
July through September	October 31
October through December	January 31

Quarter-Monthly (Weekly) Payments Enter amount paid ONLY on the **RD-137** (Payment Coupon for Food Establishments). The final return (RD-107) should be completed as outlined above and follow the monthly filing schedule.

Amended Return To correct a previously filed form, it is necessary to submit an "amended" form. This can be completed by E-Filing or by submission of paper forms. Place an "X" on line 2 of the RD-107 to indicate that it is an amended return.

Where to file

E-Filing: <http://www.kcmo.org/cttax>

Paper Return:

RD-107 returns are to be filed with the Revenue Division, and mailed to P.O. Box 804107, Kansas City, MO 64180-4107

RD-137 payment coupons are to be filed, when applicable, with the Revenue Division and mailed to P.O. Box 803137, Kansas City, MO 64180-3137