

**General Information for Preparing and Filing Convention and Tourism Tax Return
HOTEL/MOTEL**

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/cctax 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 hotel/motel sleeping rooms to transient guests. This includes adjustments listed on RD-106W Convention & Tourism-Hotel – Worksheet for Itemized Adjustments.

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.

<u>Filing Schedule</u>	<u>Tax Period</u>	<u>Due Date</u>	<u>Tax Period</u>	<u>Due Date</u>
Monthly	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-136** (Payment Coupon for Hotel/Motel). The final return (RD-106) 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. Place an “X” on line 2 of the RD-106 to indicate that it is an amended return.

Where to file

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

Paper Return:

RD-106 returns are to be filed with the Revenue Division, and mailed to P.O. Box 802106, Kansas City, MO 64180-2106.

RD-136 payment coupons are to be filed, when applicable, with the Revenue Division and mailed to P.O. Box 804136, Kansas City, MO 64180-4136.

For E-Filing or to download forms, please visit our website at www.kcmo.org/revenue