

CONVENTION AND TOURISM-HOTEL/MOTEL-WORKSHEET FOR ITEMIZED ADJUSTMENTS (QUARTERLY)

WORKSHEET MUST BE COMPLETED AND ATTACHED TO RETURN

ITEMIZED ADJUSTMENTS

RD106W - Quarterly (Rev 09/09)

____ / ____ (QUARTER/YEAR)

Company Name _____ EIN _____

Period From: _____ Period To: _____

WORKSHEET MUST BE COMPLETED AND ATTACHED TO RETURN DUE _____ (End of Quarter Due Date)

	(1st Month)		(2nd Month)		(3rd Month)	
	Revenue	# Room Days Occupied	Revenue	# Room Days Occupied	Revenue	# Room Days Occupied
TOTAL GROSS RECEIPTS (line 3 on RD-106)	\$ _____	_____	\$ _____	_____	\$ _____	_____
ADJUSTMENTS-Itemized adjustments below; if none enter zero						
1) Less-Non transient (Room stays over 31 consecutive days)						
2) Less- Non- room related charges		N/A		N/A		N/A
3) Less- Tax exempt organizations						
4) Other _____						
5) Other _____						
6) Other _____						
TOTAL ADJUSTMENTS (Add line 1 thru 6) (must agree with Line 4 of RD106)	\$ _____	_____	\$ _____	_____	\$ _____	_____
Additional Required Information						
7) Complimentary rooms (not reported in gross receipts)						
8) Other Rooms not reported in gross receipts description _____						
9) Brokered Rooms included in gross receipts	\$ _____		\$ _____		\$ _____	
10) Arena Tax not billed to guests	\$ _____		\$ _____		\$ _____	

Signature of Taxpayer or Agent

Date

Print Name

Phone

Return this worksheet with RD-106 to P.O. Box 802106, Kansas City, MO 64180-2106

Visit our website at www.kcmo.org/revenue for more forms and instructions

WORKSHEET INSTRUCTIONS FOR RD-106W

Definitions of Adjustments:

- 1) **Not Transient-** A permanent guest who contracts in advance for a room in a hotel, motel, or tourist court for a period of more than 31 consecutive days and who actually remains a guest of the establishment by the physical occupation of such room. The permanent guest is not considered synonymous with a permanent room; i.e. the rent or lease of accommodations on a permanent basis to a person for use by its employees is subject to tax.
- 2) **Non-room Related Charges-** Charges included in gross receipts that are non-room related may be deducted as long as they are itemized and the guest as the option to select the charge. This may include items such as wet bar, internet access (if optional), and long distance phone service.
- 3) **Tax Exempt Organizations-** Agencies of government, qualifying organizations, and qualifying persons under the RSMo 144.010-.510 are applicable as long as exemption certificates required by RSMo 144.010 are maintained on file by the organization.
- 4-6) **Other-** Any items requiring adjustment to gross receipts not mentioned above. Please give a detailed description of the adjustment.
- 7) **Complimentary Rooms-**This includes all rooms that are given out free except for free rooms given to a guest for staying at the hotel. An example that would not be included is a free night if a guest stays three nights. Examples of rooms included would be promotional prizes, marketing related awards, charitable contributions, employee/employee friends, executive perks, interdivisional rewards, rooms given in-kind for service performed, etc.
- 8) **Other Rooms Not in Gross Receipts-** Rooms occupied but not reported elsewhere and are not reported in gross receipts. Please give a detailed description.
- 9) **Brokered Rooms-** Rooms sold to third party brokers for sale on the open market.
(Examples include but are not limited to internet brokers, discount travel services, etc.)
- 10) **Arena Tax-** Indicate the number of occupied rooms for which arena tax was not billed to guests and the dollar value of the tax at \$1.50 per night. **Note: Arena Tax Fees billed to guests are subject to Convention and Tourism Tax**
- 11) **RD106W** May be submitted monthly or on a quarterly basis

Please send this form to the Revenue Division at 414 E. 12th St. 2nd Floor-East, Kansas City, Missouri 64106

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Convention and Tourism - Hotel / Motel - Worksheet for Itemized Adjustments

CONVENTION AND TOURISM-HOTEL/MOTEL-WORKSHEET FOR ITEMIZED ADJUSTMENTS (Monthly)

WORKSHEET MUST BE COMPLETED AND ATTACHED TO RETURN

RD-106W - Monthly (Rev 09/09)

Company Name: _____ FEIN: _____

KCMO location: _____

Month: _____

Total Gross Receipts (line 3 on RD-106)
Total Number of Rooms occupied during reporting month

Revenue	# of Rooms occupied during month
\$	

Adjustments - Itemized adjustment below: if none enter zero

- 1) Less - Non-transient (Room stays of 31 consecutive days)
- 2) Less - Non-room related charges
- 3) Less - Tax exempt organizations
- 4) Other _____
- 5) Other _____
- 6) Other _____

	N/A
\$	
\$	
\$	

TOTAL ADJUSTMENTS (Add 1 thru 6)
(must agree with Line of RD-106)

Additional Required Information

- 7) Complimentary rooms (not reported in gross receipts)
- 8) Other Rooms not reported in gross receipts
Description _____
- 9) Brokered Rooms included in gross receipts
- 10) Arena Tax not billed to guests

Definitions of Adjustments:

- 1) **Non-transient** - A permanent guest who contracts in advance for a room in hotel, motel, or tourist court for a period of more than 31 consecutive days and who actually remains a guest of the establishment by the physical occupation of such room. The permanent guest is not considered synonymous with a permanent room; i.e. the rent or lease of accommodations on a permanent basis to a person for use by its employees is subject to tax.
- 2) **Non-room related charges** - Charges included in gross receipts that are not non-room related may be deducted as long as they are itemized and the guest has the option to select the charge. This may include items such as wet bar, internet access (optional), and long distance phone services.
- 3) **Tax Exempt Organizations** - Agencies of government, qualifying organizations, and qualifying persons under the RSMo 144.010-144.510 are applicable as long as exemption certificates required by RSMo 144.010 are maintained on file.
- 4-6) **Other** - Any items requiring adjustment to gross receipts not mentioned above. Please give a detailed description of the adjustment.
- 7) **Complimentary Rooms** - This includes all rooms that are given out free except for free rooms given to guest for staying at the hotel. An example that would not be included is a free night if a guest stays three nights. Examples of rooms included would be promotional prizes, marketing related awards, charitable contributions, employee/ employee friends, executive perks, interdivisional rewards, room given in-kind for service performed, etc.
- 8) **Other Rooms not in Gross Receipts** - Rooms occupied but not reported elsewhere and are not reported in gross receipts. Please give detailed description.
- 9) **Brokered Rooms** - Rooms sold to third party brokers for sale on the open market. (Examples include but are not limited to internet brokers, discount travel services, etc.)
- 10) **Arena Tax** - Indicate the number of occupied rooms for which arena tax was not billed to guests and the dollar value of the tax at \$1.50 per night.
Note: Arena Tax Fees billed to guests are subject to the Convention and Tourism Tax.