



CITY OF KANSAS CITY, MISSOURI
FINANCE DEPARTMENT
REVENUE DIVISION

**INSTRUCTIONS FOR FILING EARNINGS TAX - WAGE EARNER RETURN
NONRESIDENT PROFESSIONAL ATHLETES**

Phone (816) 513-1120

RD-109NRA, Rev 11/07

Print Legal Name: _____	SSN: _____
Employer's Name: _____	Employer's Address: _____

Please follow these instructions when completing your RD109 wage earner return. Complete the information requested below and attach this sheet to your return along with a signed statement from your employer, showing the total number of duty days, both within Kansas City, Missouri, and the total everywhere. Any return filed without these sheets will be considered to be incomplete. Do NOT use nonresident schedule RD-109NR. File your return and this instruction sheet and mail to: Revenue Division, P.O. Box 15234, Kansas City, Missouri 64106-0234. If you have any questions regarding your return or these instructions, please contact the Refund Section at (816) 513-1120.

INSTRUCTIONS

Fill out your name, address, and social security number or check them for accuracy if preprinted on the form. List your employer, the city and state where employed and your gross wages.

WORKSHEET FOR LINES 2 AND 4 OF RD-109 WAGE EARNER RETURN

(1) Enter total exhibition and regular season salaries and wages and any other compensation including guaranteed payments, strike benefits, deferred payments, severance pay, bonuses paid for playing in championship, playoff or bowl-type games and any other type of compensation paid in connection with employment by a professional athletic team or club.	1
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(2) Enter salary attributable to work performed in Kansas City by providing the following information:	2
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A. Total number of duty days with team or club including all training, travel, regular season and post-season game days. (from statement)	
B. Total number of duty days spent in Kansas City (from statement)	
C. Fraction of duty days spent in Kansas City: divide line B by line A.	
D. Income allocable to Kansas City: multiply line C by line 1	
ENTER THIS AMOUNT ON LINES 2 and 4 ON FORM RD-109.	

- Line 3. LEAVE BLANK.
- Line 5. Multiply line 4 by .01.
- Line 6. Enter amount of tax already paid with previous filing of extension, Form RD--111/112.
- Line 7. Enter amount of Kansas City earnings tax previously withheld by employer.
- Line 8. LEAVE BLANK.
- Line 9. Enter amount now due, line 5 less lines 6 and 7.
- Line 10. If past due, ADD PENALTY AT RATE OF 5% PER MONTH (not to exceed 25%) from due date to date of payment.
- Line 11. Enter interest due by multiplying line 9 times .01 times the number of months from due date to date of payment.
- Line 12. Enter total amount now due, sum of lines 9, 10 and 11.
- Line 13. Enter overpayment to be refunded (lines 6 plus 7 minus 5)
- Line 14. Enter amount paid. **MAKE CHECKS PAYABLE TO CITY TREASURER AND BE SURE TO SIGN YOUR RETURN.**

Under penalties of perjury, I declare this schedule to be a true, correct, and complete accounting for the taxable year stated.		
X _____	Signature of Taxpayer	Print Name of Taxpayer
		Date
X _____	Signature of Preparer (REQUIRED)	Print Name of Preparer
		Phone