

FORM RD-105 2019

City of Kansas City, Missouri - Revenue Division ANNUAL BUSINESS LICENSE APPLICATION



Phone: (816) 513-1120
E-file: kcmo.gov/quicktax

| | | | |
|--------------|-------|-------------------|-------|
| Legal Name: | _____ | Mailing Address: | _____ |
| DBA Name: | _____ | | _____ |
| FEIN or SSN: | _____ | Business Address: | _____ |
| Account ID: | _____ | | _____ |

Period From: 01/01/2019 Period To: 12/31/2019

TAX YEAR 2018 RECONCILIATION Page 1

NAICS CODE: _____

| | | DOLLARS | CENTS |
|--|----|--|-------|
| 1. Amount of KCMO gross receipts for 2018 | 1 | \$ | . |
| 2. Tax due based on 2018 KCMO gross receipts (Use tax tables in instructions to compute the tax due) | 2 | \$ | . |
| 3. Tax paid in 2018 for estimated gross receipts (This is the amount paid on Line 13 of previous year RD-105 estimation) | 3 | \$ | . |
| 4. Tax Due 2018 (Line 2 minus Line 3) (If amount is negative, proceed to Lines 8 & 9 to request a credit/refund) | 4 | \$ | . |
| 5a. Penalty: "Failure to file return timely" (5% of the outstanding tax due per month until filed - maximum penalty of 25%) | 5a | \$ | . |
| 5b. Penalty: "Failure to pay amount due" (5% of the outstanding tax due) | 5b | \$ | . |
| 6. Interest: "Failure to pay amount due timely" (4% per annum or 0.33% per month until tax is paid) | 6 | \$ | . |
| 7. Amount Due for 2018 (Line 4 plus Lines 5a, 5b, & 6) | 7 | \$ | . |
| 8. Credit request of overpayment (If Line 3 is greater than Line 2) | 8 | \$ | . |
| 9. Refund request of overpayment (If Line 3 is greater than Line 2) | 9 | \$ | . |
| 10. Mark box if the return is an amended return | 10 | <input type="checkbox"/> | |
| 11. If no longer conducting business in Kansas City, MO enter date closed DO NOT COMPLETE IF BUSINESS IS STILL OPERATING | 11 | <div style="text-align: center;"> / MM DD YY </div> | |

Continue to page 2 to complete the gross receipts estimation for 2019

FORM RD-105

2019

City of Kansas City, Missouri - Revenue Division ANNUAL BUSINESS LICENSE APPLICATION



Legal Name: _____
FEIN or SSN: _____
Account ID: _____

2019 BUSINESS LICENSE TAX ESTIMATION Page 2

| | | DOLLARS | CENTS |
|--|-----|---------|-------|
| 12. Amount of estimated gross receipts for 2019 | 12 | \$ | . |
| 13. Tax due based on estimated gross receipts for 2019 (Use the instruction sheet's fee tables to determine based on the company's type of business/NAICS code) | 13 | \$ | . |
| 14. Credit carryforward from 2018 (Amount listed on Line 8) | 14 | \$ | . |
| 15. Tax due 2019 (Line 13 minus Line 14) | 15 | \$ | . |
| 16a. Penalty: "Failure to file return timely" (5% of the outstanding tax due per month until filed - maximum penalty of 25%) | 16a | \$ | . |
| 16b. Penalty: "Failure to pay amount due" (5% of the outstanding tax due) | 16b | \$ | . |
| 17. Interest: "Failure to pay amount due timely" (5% per annum or 0.42% per month until tax is paid) | 17 | \$ | . |
| 18. Amount due for 2019 (Lines 15 plus Line 16a, 16b & 17) | 18 | \$ | . |
| 19. Total Amount due (Line 7 plus Line 18) | 19 | \$ | . |
| 20. Amount Paid | 20 | \$ | . |
| 21. Number of Employees at KCMO location | 21 | | |

Notes:

Attach all required clearances (workers' compensation required of construction applications).

DO NOT SEND CASH. Make check payable to: KCMO City Treasurer

Mail to: City of Kansas City, Missouri, Revenue Division, PO Box 843956 Kansas City, MO 64184-3956

I authorize the Commissioner of Revenue or delegate to discuss my return and attachments with my preparer.
Under penalties of perjury, I declare this return to be true, correct, and complete accounting for the taxable year stated.

Yes ☐ No ☐

Print Name of Taxpayer Signature Title Date Phone

Preparer Name (if other than taxpayer) Signature Title Date Phone

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GENERAL INSTRUCTIONS FOR COMPLETING FORM RD-105**When and where to file:**

A new or first time Business License filer must complete and submit Form RD-100, Registration Application, to the Business License Office, 1118 Oak St. Kansas City, MO 64106.

New or first time Business License filers should complete page 2 of Form RD-105, Business License Tax Estimation, within 60 days of the company's start date in order to obtain a Business License without incurring penalties and interest. In subsequent tax years, both pages of Form RD-105 will need to be completed and submitted prior to March 1 of each year the business is in operation.

All businesses except new or first time businesses will complete the Reconciliation on page 1 before completing the Business License Tax Estimation on page 2. Tax forms may be filed in person with the Business License Office, 1118 Oak St. Kansas City, MO 64106.

1. **All businesses located in Kansas City, Missouri must obtain a Zoning Clearance prior to the issuance of a business license.**
Relocation within Kansas City, Missouri city limits requires the issuance of a new zoning clearance prior to obtaining a business license. All required clearances must be attached to Form RD-105. For information on zoning requirements, contact the BizCare/City Planning & Development Department, 1118 Oak St. Kansas City, MO 64106, (816) 513-2492. Construction/Remodeling businesses must attach a copy of their certificate of workers' compensation coverage or a copy of Missouri Form WC-65-B, if exempted from coverage. Other clearances may be required.
2. **The following may delay issuance of your business license:**
 - Failure to furnish required information
 - Calculation error(s)
 - Failure to attach proper clearances
 - Failure to pay other city taxes
 - Unapproved changes made to page 1 or 2 of Form RD-105
 - Underpayment of amount due (i.e., failure to include late fees)
 - Not completing both pages of Form RD-105 (if applicable)
 - Failure to use forms approved by the Revenue Division
 - Failure to provide no tax due letter from state of Missouri (if applicable)
3. **To avoid delays in processing, use forms approved by the Revenue Division of the City of Kansas City, MO.**
 - Mail completed Form RD-100, Registration Application, to Revenue Division, 1118 Oak St. Kansas City, MO 64106 or fax to (816) 513-1264.
 - Mail completed Form RD-105, Annual Business License Application, and a check to City of Kansas City, Missouri, Revenue Division, PO Box 843956 Kansas City, MO 64184-3956.
 - Forms RD-100 and RD-105 may be filed online at kcmo.gov/quicktax. This will ensure quick and accurate processing.
4. **Penalty and interest provisions**
 - A late filing penalty of 5% on the amount due shall apply on March 1 of the current year with an additional 5% for each subsequent month until the return is filed (maximum file penalty is 25%). For subsequent months, the additional 5% penalty is charged on the first of each month. Penalty for the Reconciliation Section is based on the amount of additional tax due. If the amount of tax decreased this penalty does not apply.
 - New businesses that have not filed are subject to late filing penalty provisions on the 60th day of business.
 - A late payment penalty of 5% is due on **March 1** of the current year.
 - Interest rates are set by RSMo 32.065. Interest is charged on the outstanding tax liability at the applicable monthly rate effective on **March 1** of the current year with an additional charge each month until the tax is paid.
 - Estimated gross receipts less than 80% of the actual amount due, unless equal to or exceeding the actual gross receipts for the prior year, will result in an interest charge of 4% per annum or 0.33% per month of the deficiency. These charges are computed from the date of payment of the estimated license fee to the date of payment of the actual fee.



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Page 1: Reconciliation (for Existing Businesses only)

- Line 1.** Enter the amount of KCMO gross receipts generated in the tax year.
- Line 2.** Calculate fee due by using the appropriate table below. Table A is for retail, wholesale and service based businesses. Table B is for manufacturers and construction/remodeling businesses.
- Line 3.** Enter the fee amount paid on Line 13 of Form RD-105 from previous tax year.
- Line 4.** Enter annual fee due (Line 2 minus Line 3). If negative, proceed to Lines 8 & 9.
- Line 5a.** If **filed** after March 1 of the current year, calculate the amount of penalty due for Page 1 and enter on the line (see number 4 in general instructions for details).
- Line 5b.** If **paid** after March 1 of the current year, calculate the amount of penalty due for Page 1 and enter on the line (see number 4 in general instructions for details).
- Line 6.** If **paid** after March 1 of the current year, calculate the amount of interest due for Page 1 and enter on the line (see number 4 in general instructions for details).
- Line 7.** Enter amount due (add Lines 4, 5a, 5b and 6).
- Line 8 & 9.** If Line 3 is greater than Line 2, enter amount as either a credit or refund request.
- Line 10.** Check the box if return is being amended.
- Line 11.** Enter date business stopped operating inside Kansas City, Missouri or closed.

Page 2: Business License Tax Estimation

- Line 12.** Enter the amount of estimated gross receipts for the current calendar year. The Revenue Division recommends the taxpayer use the actual gross receipts from the prior year reported on Line 1 as the estimate. If not in business for the full year, enter estimated gross receipts based on full calendar year. Note: To determine actual gross receipts, contractors may deduct payments made to subcontractors licensed by the City of Kansas City, MO.
- Line 13.** Calculate fee due by using the appropriate table below. Table A is for retail, wholesale and service based businesses. Table B is for manufacturers and construction/remodeling businesses.
- Line 14.** Enter the amount of credit generated on the first page of the return (Line 8), if applicable.
- Line 15.** Enter the amount of tax liability due (Line 13 minus Line 14).
- Line 16a.** If **filed** after March 1 of the current year, calculate the amount of penalty due for Page 2 and enter on the line (see number 4 in general instructions for details).
- Line 16b.** If **paid** after March 1 of the current year, calculate the amount of penalty due for Page 2 and enter on the line (see number 4 in general instructions for details).
- Line 17.** If **paid** after March 1 of the current year, calculate the amount of interest due for Page 2 and enter on the line (see number 4 in general instructions for details).
- Line 18.** Enter the amount due (add Lines 15, 16a, 16b and 17).
- Line 19.** Enter the total amount due for the entire return (Line 7 plus Line 18).
- Line 20.** Enter the amount being paid with the return.
- Line 21.** Enter the number of employees working at the company's Kansas City, MO locations.

ATTACH ALL REQUIRED CLEARANCES

FORM RD-105

2019

City of Kansas City, Missouri - Revenue Division

ANNUAL BUSINESS LICENSE APPLICATION

FEE TABLES



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To compute annual fee due:

1. Enter previous year's gross receipts or estimated gross receipts (if a new business and only fill out the bottom section).
2. Find the line on the table where gross receipts fall between the low limit and high limit.
3. Subtract the low limit from the gross receipts.
4. Multiply the difference by the incremental rate in the far right column.
5. Add this number to the base rate to determine the fee due.

Formula:

$$\text{Actual Gross Receipts} - \text{Low Limit} = \text{Subtotal 1} \times \text{Incremental Rate} = \text{Subtotal 2} + \text{Base Rate} = \text{Annual Fee Due}$$

TABLE A (Retail, Wholesale, and Service)

| Low Limit | High Limit | Base Rate | Incremental Rate |
|------------------|----------------|--------------|------------------|
| \$0.00 | \$28,000.00 | \$25.00 | \$0.00000 |
| 28,001.00 | 55,000.00 | 25.00 | 0.00090 |
| 55,001.00 | 110,000.00 | 50.00 | 0.00089 |
| 110,001.00 | 220,000.00 | 99.00 | 0.00088 |
| 220,001.00 | 440,000.00 | 196.00 | 0.00087 |
| 440,001.00 | 880,000.00 | 388.00 | 0.00086 |
| 880,001.00 | 1,760,000.00 | 767.00 | 0.00085 |
| 1,760,001.00 | 3,520,000.00 | 1,515.00 | 0.00084 |
| 3,520,001.00 | 7,040,000.00 | 2,994.00 | 0.00083 |
| 7,040,001.00 | 14,080,000.00 | 5,916.00 | 0.00082 |
| 14,080,001.00 | 28,160,000.00 | 11,689.00 | 0.00081 |
| 28,160,001.00 | 56,320,000.00 | 23,094.00 | 0.00080 |
| 56,320,001.00 | 112,640,000.00 | 45,622.00 | 0.00079 |
| 112,640,001.00 | 225,280,000.00 | 90,115.00 | 0.00078 |
| 225,280,001.00 | 450,560,000.00 | 177,975.00 | 0.00077 |
| 450,560,001.00 | 901,120,000.00 | 351,441.00 | 0.00076 |
| \$901,120,001.00 | NONE | \$693,867.00 | \$0.00075 |

TABLE B (Manufacturer and Construction/Remodeling)

| Low Limit | High Limit | Base Rate | Incremental Rate |
|--------------------|------------------|--------------|------------------|
| \$0.00 | \$31,000.00 | \$25.00 | \$0.00000 |
| 31,001.00 | 62,000.00 | 25.00 | 0.00080 |
| 62,001.00 | 124,000.00 | 50.00 | 0.00079 |
| 124,001.00 | 248,000.00 | 99.00 | 0.00078 |
| 248,001.00 | 496,000.00 | 196.00 | 0.00077 |
| 496,001.00 | 992,000.00 | 387.00 | 0.00076 |
| 992,001.00 | 1,984,000.00 | 764.00 | 0.00075 |
| 1,984,001.00 | 3,968,000.00 | 1,508.00 | 0.00074 |
| 3,968,001.00 | 7,936,000.00 | 2,977.00 | 0.00073 |
| 7,936,001.00 | 15,872,000.00 | 5,874.00 | 0.00072 |
| 15,872,001.00 | 31,744,000.00 | 11,588.00 | 0.00071 |
| 31,744,001.00 | 63,488,000.00 | 22,858.00 | 0.00070 |
| 63,488,001.00 | 126,976,000.00 | 45,079.00 | 0.00069 |
| 126,976,001.00 | 253,952,000.00 | 88,886.00 | 0.00068 |
| 253,952,001.00 | 507,904,000.00 | 175,230.00 | 0.00067 |
| 507,904,001.00 | 1,015,808,000.00 | 345,378.00 | 0.00066 |
| \$1,015,808,001.00 | NONE | \$680,595.00 | \$0.00065 |

City of Kansas City, Missouri - Revenue Division
ANNUAL BUSINESS LICENSE APPLICATION
FEE TABLES



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Special Fee Tables

The fee calculations for these businesses are defined in Municipal Ordinance Chapter 40

| Business Type | NAICS Code | SIC Code | Table Number |
|--|-----------------|----------|--------------|
| Meat Packing Plants | 311612 | 20110 | 133 |
| Flour & other grain mill products MFG | 311211 | 20410 | 130 |
| Feed Mills | 311611 | 20481 | 131 |
| Grain Elevator | 493130 | 42210 | 63 |
| Motor Vehicles Wholesale | 423110 | 50120 | 129 |
| Heavy construction equipment distributor wholesale | 423810 | 50460 | 76 |
| Butcher wholesale | 311612 | 51470 | 133 |
| Fruit & vegetables dealer wholesale | 424480 | 51481 | 46 |
| Cigarette distribution wholesale | 425120 | 51941 | 50 |
| Automobile dealer retail | 441110 / 441120 | 55110 | 129 |
| Heavy construction equipment distributor retail | 423440 | 55992 | 76 |
| Sales office | 561110 | 59994 | 108 |
| Venture Capital Company | 523130 | 67991 | 132 |
| Commodity merchant | 523140 | 62210 | 132 |
| Investment company / stockbroker | 523910 | 67990 | 128 |
| Heavy Construction Equipment Distributor | 532412 | 55992 | 76 |

| TABLE 46, GROSS ANNUAL SALES | | | TABLE 50, GROSS ANNUAL SALES | | | TABLE 63, BUSHEL CAPACITY | | |
|------------------------------|------------|---------|------------------------------|------------|---------|---------------------------|------------|---------|
| LOW LIMIT | HIGH LIMIT | FEE DUE | LOW LIMIT | HIGH LIMIT | FEE DUE | LOW LIMIT | HIGH LIMIT | FEE DUE |
| \$0 | \$200,000 | \$70 | \$0 | \$600,000 | \$175 | \$0 | \$750,000 | \$160 |
| 200,001 | 300,000 | 110 | 600,001 | 750,000 | 225 | 750,001 | 1,000,000 | 213 |
| 300,001 | 400,000 | 150 | 750,001 | 1,250,000 | 300 | 1,000,001 | 2,000,000 | 422 |
| 400,001 | 500,000 | 190 | 1,250,001 | 2,000,000 | 475 | 2,000,001 | 3,000,000 | 628 |
| 500,001 | 600,000 | 230 | 2,000,001 | 2,750,000 | 650 | 3,000,001 | 4,000,000 | 835 |
| 600,001 | 900,000 | 270 | 2,750,001 | 3,500,000 | 825 | 4,000,001 | 5,000,000 | 1,039 |
| 900,001 | 1,800,000 | 470 | 3,500,001 | 5,000,000 | 1050 | 5,000,001 | 6,000,000 | 1,243 |
| 1,800,001 | 3,000,000 | 750 | 5,000,001 | NONE | \$1500 | 6,000,001 | 7,000,000 | 1,447 |
| 3,000,001 | 5,000,000 | 1050 | | | | 7,000,001 | 8,000,000 | 1,649 |
| \$5,000,001 | NONE | \$1500 | | | | 8,000,001 | 9,000,000 | 1,851 |
| | | | | | | 9,000,001 | 10,000,000 | 2,052 |
| | | | | | | 10,000,001 | NONE | \$2,253 |

| TABLE 76 GROSS ANNUAL BUSINESS | | | TABLE 108 GROSS ANNUAL SALES | | | TABLE 128 GROSS ANNUAL BUSINESS | | |
|-----------------------------------|------------|---------|---------------------------------|------------|---------|------------------------------------|------------|---------|
| LOW LIMIT | HIGH LIMIT | FEE DUE | LOW LIMIT | HIGH LIMIT | FEE DUE | LOW LIMIT | HIGH LIMIT | FEE DUE |
| \$0 | \$50,000 | \$45 | \$0 | \$100,000 | \$90 | \$0 | \$250,000 | \$200 |
| 50,001 | 100,000 | 90 | 100,001 | 300,000 | 180 | 250,001 | 500,000 | 400 |
| 100,001 | 200,000 | 180 | 300,001 | 600,000 | 360 | 500,001 | 1,000,000 | 600 |
| 200,001 | 300,000 | 270 | 600,001 | 900,000 | 540 | 1,000,001 | 2,000,000 | 800 |
| 300,001 | 500,000 | 450 | 900,001 | 1,200,000 | 720 | 2,000,001 | 3,000,000 | 1,000 |
| 500,001 | 750,000 | 675 | 1,200,001 | 1,600,000 | 910 | 3,000,001 | 4,000,000 | 1,250 |
| 750,001 | 1,000,000 | 900 | 1,600,001 | 2,000,000 | 1,100 | 4,000,001 | 5,250,000 | 1,500 |
| 1,000,001 | 1,500,000 | 1,275 | 2,000,001 | 2,500,000 | 1,285 | 5,250,001 | 7,500,000 | 1,750 |
| 1,500,001 | 2,000,000 | 1,750 | 2,500,001 | 3,000,000 | 1,500 | 7,500,001 | 10,000,000 | 2,000 |
| 2,000,001 | 3,000,000 | 2,250 | 3,000,001 | 3,500,000 | 1,730 | 10,000,001 | 12,500,000 | 2,250 |
| \$3,000,001 | NONE | \$2,500 | 3,500,001 | 4,500,000 | 1,965 | 12,500,001 | NONE | \$2,500 |
| | | | 4,500,001 | 5,000,000 | 2,200 | | | |
| | | | \$5,000,001 | NONE | \$2,500 | | | |

FORM RD-105

2019

City of Kansas City, Missouri - Revenue Division

ANNUAL BUSINESS LICENSE APPLICATION FEE TABLES



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| TABLE 129, GROSS ANNUAL BUSINESS | | |
|----------------------------------|---------------|------------|
| LOW LIMIT | HIGH LIMIT | FEE DUE |
| \$0 | \$28,000 | \$35 |
| 28,001 | 100,000 | 70 |
| 100,001 | 250,000 | 140 |
| 250,001 | 500,000 | 280 |
| 500,001 | 1,000,000 | 560 |
| 1,000,001 | 3,500,000 | 1,120 |
| 3,500,001 | 6,000,000 | 2,230 |
| 6,000,001 | 8,500,000 | 3,340 |
| 8,500,001 | 11,000,000 | 4,450 |
| 11,000,001 | 13,500,000 | 5,560 |
| 13,500,001 | 16,000,000 | 6,670 |
| 16,000,001 | 18,500,000 | 7,780 |
| 18,500,001 | 21,000,000 | 8,890 |
| \$21,000,001 | NONE | \$10,000 |

| TABLE 130, TONS OF PRODUCTION | | |
|--|--|--|
| Multiply the number of tons by .024 (\$500 minimum) | | |

| TABLE 131, TONS OF PRODUCTION | | |
|---|--|--|
| Multiply the number of tons by .0165 (\$500 minimum) | | |

| TABLE 132, GROSS ANNUAL BUSINESS | | |
|----------------------------------|---------------|------------|
| LOW LIMIT | HIGH LIMIT | FEE DUE |
| \$0 | \$50,000 | \$50 |
| 50,001 | 125,000 | 100 |
| 125,001 | 250,000 | 200 |
| 250,001 | 500,000 | 300 |
| 500,001 | 850,000 | 400 |
| 850,001 | 1,525,000 | 500 |
| 1,525,001 | 1,875,001 | 600 |
| 1,875,000 | 2,375,000 | 700 |
| 2,375,001 | 3,050,000 | 800 |
| 3,050,001 | 3,725,000 | 900 |
| 3,725,001 | 4,400,000 | 1,000 |
| 4,400,001 | 5,075,000 | 1,100 |
| 5,075,001 | 5,750,000 | 1,200 |
| 5,750,001 | 6,600,000 | 1,400 |
| 6,600,001 | 7,450,000 | 1,600 |
| 7,450,001 | 8,300,000 | 1,800 |
| 8,300,001 | 9,150,000 | 2,200 |
| 9,150,001 | \$10,000,000 | 2,400 |
| \$10,000,001 | NONE | \$2,500 |

| TABLE 133, GROSS ANNUAL BUSINESS | | |
|----------------------------------|---------------|------------|
| LOW LIMIT | HIGH LIMIT | FEE DUE |
| \$0 | \$600,000 | \$200 |
| 600,001 | 750,000 | 300 |
| 750,001 | 1,250,000 | 450 |
| 1,250,001 | 2,000,000 | 650 |
| 2,000,001 | 2,750,000 | 825 |
| 2,750,001 | 3,500,000 | 1,000 |
| 3,500,001 | 5,000,000 | 1,500 |
| \$5,000,001 | NONE | \$2,000 |