

# FORM RD-UTIL 2019

City of Kansas City, Missouri - Revenue Division

## UTILITIES LICENSE TAX QUARTERLY LICENSE



KANSAS CITY  
MISSOURI

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

Legal Name: \_\_\_\_\_ Mailing Address: \_\_\_\_\_  
 DBA Name: \_\_\_\_\_  
 FEIN or SSN: \_\_\_\_\_ Business Address: \_\_\_\_\_  
 Account ID: \_\_\_\_\_

Period From: \_\_\_\_\_ Period To: \_\_\_\_\_

Type of Business (Required check one only):  Electric  Gas  Steam  Telephone  Wireless DOLLARS      CENTS

1. Residential sales - Number of taxable customers \_\_\_\_\_ Non-taxable gross receipts \_\_\_\_\_

a. Residential taxable gross receipts	1a	\$	_____	.	_____
b. Residential rate <small>(Use 6.0% for Electric, Gas, &amp; all Telephone) (Use 2.4% for Steam &amp; Heating Companies)</small>	1b		_____ %		
c. Residential taxes due <small>(Line 1a x Line 1b)</small>	1c	\$	_____	.	_____

2. Commercial sales - Number of taxable customers \_\_\_\_\_ Non-taxable gross receipts \_\_\_\_\_

a. Commercial taxable gross receipts	2a	\$	_____	.	_____
b. Commercial rate <small>(Use 6.0% for Electric, Gas, &amp; all Telephone) (Use 2.4% for Steam &amp; Heating Companies)</small>	2b		_____ %		
c. Commercial taxes due <small>(Line 2a x Line 2b)</small>	2c	\$	_____	.	_____

3. Industrial sales - Number of taxable customers \_\_\_\_\_ Non-taxable gross receipts \_\_\_\_\_

a. Industrial taxable gross receipts	3a	\$	_____	.	_____
b. Industrial rate <small>(Use 6.0% for Electric, Gas, &amp; all Telephone) (Use 2.4% for Steam &amp; Heating Companies)</small>	3b		_____ %		
c. Industrial taxes due <small>(Line 3a x Line 3b)</small>	3c	\$	_____	.	_____

4. Total Taxes <small>(Lines 1c plus 2c plus 3c)</small>	4	\$	_____	.	_____
5. Less credits for previous overpayments	5	\$	_____	.	_____
6. Tax Due <small>(Line 4 minus Line 5)</small>	6	\$	_____	.	_____
7. Penalty: "Failure To File Timely Return" <small>(5% of the outstanding tax due per month until filed - maximum penalty of 25%)</small>	7	\$	_____	.	_____
8. Penalty: "Failure To Pay Amount Due" <small>(5% of the outstanding tax due)</small>	8	\$	_____	.	_____
9. Interest <small>(5% per annum until tax is paid)</small>	9	\$	_____	.	_____
10. Total Amount Due <small>(sum of Lines 6, 7, 8 and 9)</small>	10	\$	_____	.	_____
11. Amount Paid	11	\$	_____	.	_____
12. Check if amended and brief reason for amendment	12	<input type="checkbox"/>	_____		
13. <small>If no longer conducting business in Kansas City, MO enter date closed</small> <b>DO NOT COMPLETE IF BUSINESS IS STILL OPERATING</b>	13		_____ / _____ / _____		

MM DD YY

**DO NOT SEND CASH. Make check payable to: KCMO City Treasurer**  
**Mail to: City of Kansas City, Missouri, Revenue Division, 414 E 12th Street, 2nd Floor - East, Kansas City, MO, 64106-2786**  
 For changes to name, address or FEIN/SSN, please contact us at [revenue@kcmo.org](mailto:revenue@kcmo.org) or (816) 513-1120.  
 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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## UTILITY LICENSE RETURNS INSTRUCTIONS

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### GENERAL INSTRUCTIONS FOR COMPLETING FORM RD-UTIL

#### 1. Who must file:

- a) **Electric and Power Business** - Any entity owning, operating, controlling, leasing or manufacturing, selling, distributing or transmitting electricity for light, heat or power usage. (For more details see KCMO Ordinance Chapter 40, Section 40-344 and 40-345).
- b) **Gas Business** - Any entity owning, operating, controlling a gas plant or system for the manufacture, distribution, sale or furnishing of gas, natural or manufactured, for light, heat, refrigeration or power usage. (For more details see KCMO Ordinance Chapter 40, Section 40-346 and 40-347).
- c) **Heating Companies (Steam) Business** - Any entity owning, operating, managing or controlling any plant or property for manufacturing, distributing and selling, for distribution or distributing hot or cold water, steam or currents of hot or cold air for motive power, heating, cooking or for any public use or service. (For more details see KCMO Ordinance Chapter 40, Section 40-348, 40-349, and 40-350).
- d) **Telephone Business (Landline Services)** - Any entity owning, operating, controlling, or managing any telephone landline or part of telephone landline used in the conduct of the business of affording telephonic communication for hire. (For more details see KCMO Ordinance Chapter 40, Section 40-360 and 40-361).
- e) **Telephone Business (Wireless Services)** - Any entity owning, operating, controlling, or managing any wireless telephone line or part of wireless telephone line used in the conduct of the business of affording telephonic communication for hire. (For more details see KCMO Ordinance Chapter 40, Section 40-360, 40-361, and 40-361.5).

#### 2. Return Requirement:

- a) File Form RD-UTIL to report the regular utility tax for **Electric, Gas, Heating (Steam), and Telephone (Landline and Wireless) businesses.**
- b) File Form RD-EMER to report the emergency tax for **Electric, Gas, Heating (Steam), and Telephone (Landline and Wireless) businesses.**
- c) File Form RD-CABL to report the franchise fee for **Cable Television businesses.**
- d) Mail all completed returns and payment to the **City of Kansas City, Missouri, Revenue Division at 414 East 12th Street, 2nd Floor East, Kansas City, Missouri 64106-2786.** Make Check(s) Payable To: KCMO City Treasurer. To avoid delays in processing use forms approved by the Revenue Division of the City of Kansas City, Missouri. For questions, please contact us at (816) 513-1120.

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2019

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**INSTRUCTIONS**



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**INSTRUCTIONS FOR COMPLETING FORM RD-UTIL**

**A. Please provide the following information on Form RD-UTIL.**

- Indicate type of utility tax business by checking the appropriate box (e.g. electric, gas, steam, landline telephone, or wireless telephone). Use this form for only one type of utility tax business. **Please do not check more than one box.**
- Provide business name and location.
- Provide mailing and business address. The address should include the location where returns are prepared and payment(s) will be processed.
- Provide taxable period. All reporting periods for Form RD-UTIL must be prepared on a quarterly basis.
- Provide Federal Employer Identification Number (FEIN).

**B. Residential Sales- Regular Utility Tax Section (1).**

- **Number of taxable customers:** Enter number of residential customers used to calculate the total taxable gross receipts on the return.
- **Non-taxable gross receipts:** Enter any non-taxable residential gross receipts that were deducted from the total taxable gross receipts generated in the reporting period. All non-taxable gross receipts deductions (or adjustments) must be made in accordance with the guidelines outlined in the following Kansas City Code of Ordinances:
  - a) For Electric businesses, see Chapter 40, Section 40-344(a).
  - b) For Gas businesses, see Chapter 40, Section 40-346(a).
  - c) For Heating companies (Steam), see Chapter 40, Section 40-348(a).
  - d) For Telephone businesses, see Chapter 40, Section 40-360(a).
  - e) For Wireless Telephone businesses, see Chapter 40, Section 40-360(a), and Section 40-361.5(a).

Line 1a Enter the total residential taxable gross receipts for the quarter.

Line 1b Residential rate: Multiply Line 1a times residential rate.

(Use 6.0% for quarterly utility rate for Electric, Gas, and all Telephone businesses).  
(Use 2.4% for quarterly utility rate for Steam & Heating companies).

Line 1c Enter residential tax due from calculation made (Line 1a x 1b).

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### C. Commercial Sales -Regular Utility Tax Section (2).

- **Number of taxable customers:** Enter number of commercial customers used to calculate the total taxable gross receipts on the return.
- **Non-taxable gross receipts:** Enter any non-taxable commercial gross receipts that were deducted from the total taxable gross receipts generated in the reporting period. All non-taxable gross receipts deductions (or adjustments) must be made in accordance with the guidelines outlined in the Kansas City Code of Ordinances. See appropriate ordinances outlined in the Residential Sales - Regular Utility Tax Section (item #B above).

**For Electric, Gas, Steam and Heating businesses,** you must prepare the Commercial Sales section (Lines 2a through 2c) of Form RD-UTIL on a **quarterly** basis as follows:

Line 2a Enter the total taxable gross receipts from commercial sales for the quarter.

**Note:** If you have Commercial Sales gross receipts on Form RD-UTIL, you are required to complete Form RD-EMER to report the required **monthly** "Utility Emergency Tax" due. Please ensure that the commercial sales gross receipts amount entered on Line 2a above equals the "sum total" of all commercial taxable gross receipts reported on the three (3) monthly emergency returns.

Line 2b Commercial rate: Multiply Line 2a times commercial rate.

(Use 6.0% for quarterly utility rate for Electric and Gas businesses).

(Use 2.4% for quarterly utility rate for Steam and Heating companies).

Line 2c Enter commercial taxes due from calculation made (Line 2a x 2b).

**For Regular Telephone (landline), and Wireless Telephone businesses,** you must prepare the Commercial Sales section (Lines 2a through 2c) of Form RD-UTIL on a **quarterly** basis as follows:

Line 2a Enter the total commercial taxable gross receipts for the quarter.

**Note:** If you have Commercial Sales gross receipts on Form RD-UTIL, you are required to complete Form RD-EMER to report the required **quarterly** "Utility Emergency Tax" due. Please ensure that the commercial sales gross receipts amount entered on Line 2a above is used to calculate the **quarterly** emergency tax on Form RD-EMER.

Line 2b Commercial sales rate: Multiply Line 2a times commercial rate.

(Use 6.0% for quarterly utility rate for all Telephone businesses).

Line 2c Enter commercial taxes due from calculation made (Line 2a x 2b).

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**D. Industrial Sales -Regular Utility Tax Section (3).**

- **Number of taxable customers:** Enter number of industrial customers used to calculate the total taxable gross receipts on the return.
- **Non-taxable gross receipts:** Enter any non-taxable industrial gross receipts that were deducted from the total taxable gross receipts generated in the reporting period. All non-taxable gross receipts deductions (or adjustments) must be made in accordance with the guidelines outlined in the Kansas City Code of Ordinances. See appropriate ordinances outlined in the Residential Sales - Regular Utility Tax Section (item #B above).

**For Electric, Gas, Steam and Heating businesses,** you must prepare the Industrial Sales section (Lines 3a through 3c) of Form RD-UTIL on a **quarterly** basis as follows:

Line 3a Enter the total industrial taxable gross receipts for the quarter.

**Note:** If you have Industrial Sales gross receipts on Form RD-UTIL, you are required to complete Form RD-EMER to report the required **monthly** "Utility Emergency Tax" due. Please ensure that the industrial sales gross receipts amount entered on Line 3a above equals the "sum total" of all industrial taxable gross receipts reported on the three (3) monthly emergency returns.

Line 3b Industrial rate: Multiply Line 3a times industrial rate.

(Use 6.0% for quarterly utility rate for Electric and Gas businesses).  
(Use 2.4% for quarterly utility rate for Steam and Heating companies).

Line 3c Enter industrial taxes due from calculation made (Line 3a x 3b).

**For Regular Telephone (landline), and Wireless Telephone businesses,** you must prepare the Industrial Sales section (Lines 3a through 3c) of Form RD-UTIL on a **quarterly** basis as follows:

Line 3a Enter the total industrial taxable gross receipts for the quarter.

**Note:** If you have Industrial Sales gross receipts on Form RD-UTIL, you are required to complete Form RD-EMER to report the required **quarterly** "Utility Emergency Tax" due. Please ensure that the industrial sales gross receipts amount entered on Line 2a above is used to calculate the **quarterly** emergency tax on Form RD-EMER.

Line 3b Industrial sales rate: Multiply Line 3a times industrial rate.

(Use 6.0% for quarterly utility rate for all Telephone businesses).

Line 3c Enter industrial taxes due from calculation made (Line 3a x 3b).

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### E. All Businesses:

Line 4 Enter tax due (Add: Lines 1c, plus 2c, plus 3c).

Line 5 Enter any **approved** credits from overpayments (e.g., amended returns, duplicate payments, etc.).

Line 6 Enter total regular utility tax due (Line 4 minus Line 5).

Lines 7, 8 & 9...Penalty and Interest Provisions.

- **Return Due Date:**

a) For Electric, Gas, Steam & Heating, and Water businesses, based upon the business during the preceding period of three calendar months ending, respectively, on December 31, March 31, June 30, and September 30, Form RD-UTIL is due on or before January 31, April 30, July 31, and October 31.

(**Example:** For the quarter ending December 31, Form RD-UTIL is due by January 31).

b) For all Telephone businesses, (both landline and wireless), based upon the gross receipts collected during the preceding period of three calendar months ending, respectively, on December 31, March 31, June 30, and September 30, Form RD-UTIL is due on or before January 31, April 30, July 31, and October 31.

(**Example:** For the quarter ending December 31, Form RD-UTIL is due by January 31).

- **Penalty for "Failure To File Timely" return:** Will be charged at a rate of 5% per month on the outstanding tax balance due. Penalty shall apply beginning the first day after the due date, and each month thereafter until tax is paid in full (not to exceed 25%).
- **Penalty for "Failure To Pay Amount Due" with return:** Will be charged an additional 5%.
- **Interest:** Will be charged at the statutory rate based on RSMo 32.065.

Line 10 Enter total amount due (sum of Lines 6, 7, 8 and 9).

Line 11 Enter amount paid with return (make check payable to "KCMO City Treasurer"). (DO NOT SEND CASH).

Line 12 Check this box if filing an amended return and provide a brief reason for the amendment.

Line 13 Enter date business closed or no longer conducting business in Kansas City, Missouri, if applicable.