

FORM RD-109NR

(12/14)

City of Kansas City, Missouri - Revenue Division WAGE EARNER RETURN EARNINGS TAX NONRESIDENT SCHEDULE



KANSAS CITY
MISSOURI

Legal Name: _____
SSN: _____
Account ID: _____

A. _____
Occupation Daytime Phone

B. RESIDENT / NONRESIDENT STATUS

Nonresident for entire year	<input type="checkbox"/>	Part Year Resident	<input type="checkbox"/>
Resident	from :	/ /	to : / /
Nonresident	from :	/ /	to : / /
		MM DD YY	MM DD YY

C. NON-RESIDENCY ALLOCATION FORMULA

(If not using a standard 260 days, attach a separate sheet to explain your reason and method of calculation.)

1. Total days worked everywhere. (A STANDARD WORK YEAR IS 260 DAYS) You may not deduct vacation, sick, holiday or other leave from total working days	1	
2. Actual days worked outside the city. You may not deduct vacation, sick, holiday or other leave as days worked outside the city	2	
3. Percentage of days worked outside the city (Line 2 divided by Line 1)	3	%
4. Gross wages per Federal W-2 (Box 1 on W-2)	4	\$
5. Non-residency deduction (Line 4 x Line 3) Enter amount on Line 3 of RD-109	5	\$
D. 6. Amount of severance pay included in your compensation	6	\$
7. Date of separation	7	/ /
		MM DD YY

E. 8. LIST BELOW THE RECORD(S) YOU MAINTAIN TO SUPPORT CALCULATIONS FOR DAYS WORKED OUTSIDE OF THE CITY

PLEASE NOTE: Although you are not submitting documentation at this time to support your claim of days worked outside of the city you may be requested to submit this documentation at a later date for verification before refund is approved.

F. 9. May the City contact your employer? ___YES ___NO Claims for non-residency / days worked outside of the city will be verified.
You must provide the following information before your refund request can be processed.

Employer's name and KCMO address: _____
Employer's email address: _____
Name of employer's contact person: _____
Contact person's phone number: _____

Under penalties of perjury, I declare this return to be true and correct. Yes No

Signature Date Email address Phone

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INSTRUCTIONS FOR COMPLETING NONRESIDENT SCHEDULE RD-109NR

Who must file a Wage Earner Nonresident Schedule (RD-109NR):

The Wage Earner - Nonresident Schedule should be used by nonresidents who have performed services within and outside the city. This form is used in conjunction with the RD-109 Wage Earner Return - Earnings Tax Form to calculate a refund or an overpayment of taxes for services performed outside of Kansas City, Missouri. If you meet the qualifications above and are requesting a refund, this form must be attached to the RD-109 along with a current copy of your W-2(s).

Section A Fill out occupation and daytime phone number.

Section B Resident / Nonresident Status

Check whether you were a nonresident the entire year or a part year resident. If a part year resident enter dates you were a resident and dates you were a nonresident.

Section C Non-Residency Allocation Formula

1. Enter 260 for days worked everywhere. If not using a standard 260, enter days worked, write your reason and method of calculation on the Lines provided and attach supporting documentation.
2. Enter actual days worked outside the city.
3. Enter percentage of days worked outside the city. (Line 2 divided by Line 1)
4. Enter total gross wages of all W-2(s). (Box 1 on W-2)
5. Enter non-residency deduction. (Line 4 x Line 3). Enter this amount on Line 3 of the RD-109.

Section D

6. Enter amount of severance pay included in compensation.
7. Enter date of separation.

Section E

8. Enter type of record(s) you maintain to support your calculations for days worked in and outside of the city.

Section F

9. Fill out employer's name, e-mail address, contact person and contact's phone number.

General Information

Documentation may be requested from you during the review process to verify your days worked outside the city. Days worked outside the city must reflect the number of whole days worked outside of the city. The number of work days for a standard work year is 260. **Do not deduct** vacation, sick, holiday or other leave when calculating the number of days worked everywhere or outside the city. **Any portion of the day worked in the city is a full day in the city.**

The following may delay issuance of your refund: failure to provide required information when requested, failure to use approved forms, not able to verify days worked outside of the city, inconsistencies on returns, failure to sign return, incomplete supporting documentation.

When documentation is requested you must provide definitive details about the number of days worked outside of the city, including dates, location, and business purpose. Types of documentation include, verifiable records such as: appointment calendar, work and/or travel orders, time and/or payment records, travel logs, certain types of receipts, proof of change of address such as utility bills, lease agreements, and property tax receipts.

Failure to provide documentation when requested will result in your refund being denied.