

Nonresident/Part Year Resident Supplemental Worksheet 2019

This is a supplemental worksheet to be used with Form RD-109 to compute the amount of taxable wages for nonresidents and part year residents. ****All wages earned while a resident are subject to the City's 1% earnings tax regardless of where the work was physically performed. All wages earned inside Kansas City, Missouri are subject to the City's 1% earnings tax regardless of where you reside.

Residency Status

	Date from:	Date to:	% of Year
Line 1: Portion of the year you were a resident:	___/___/___	___/___/___	_____
Line 2: Portion of the year you were a nonresident:	___/___/___	___/___/___	_____

Employers

Name of Employer	Box 1 wages	Local tax Withheld	Dates Worked for employer	Taxable	Nontaxable	Partially Taxable
Line 3a: _____						
Line 3b: _____						
Line 3c: _____						
Line 3d: _____						
Line 3e: _____						

Employers with the Taxable box checked

Name of Employer	Box 1 wages	Local tax amount Withheld
Line 4a: _____		
Line 4b: _____		
Line 4c: _____		

Employers with the Nontaxable boxchecked

Name of Employer	Box 1 wages	Nontaxable Amount	Local tax amount Withheld
Line 5a: _____			
Line 5b: _____			
Line 5c: _____		_____	_____

Employers with the Partially taxable boxchecked

Name of Employer	% of employment you were a nonresident	% of days worked in KC	Box 1 wages	Nontaxable Amount	Local tax Amount Withheld
Line 6a: _____					
Line 6b: _____					
Line 6c: _____					
Line 7:			a) _____	b) _____	c) _____
			Total Box 1 wages from lines 4-6	Total Nontaxable Amount from lines 4-6	Total local tax withheld lines 4-6

Taxpayers who complete this supplemental schedule will not complete Form RD-109NR. This form will report the values from this schedule on Form RD-109 to reflect the taxable earnings to the City of Kansas City Missouri. Documentation may be requested for a specific employer if you are requesting a refund.

The value from Line 7a will be reported on Line 2 on Form RD-109

The value from Line 7b will be reported on Line 3 on Form RD-109

The value from Line 7c will be reported on Line 7 on Form RD-109

You will need to follow the instructions on Form RD-109 to complete the rest of the form.

Nonresident/Part Year Resident Worksheet Instructions

Line 1: Enter the dates when you were a resident of Kansas City Missouri during the tax year along with the percentage of the year you were a resident.

Line 2: Enter the dates during the year when you were not a resident of Kansas City, Missouri, along with the percentage of the year you were a nonresident.

Line 3a - 3e: Enter the name of each of your employers during the tax year, along with the Box 1 wages and local tax withheld (Box 19), per your W-2 Form. Also, input the dates when you worked for each employer during the tax year. Lastly, check the applicable "Taxable," "Nontaxable," or "Partially Taxable" box for each employer.

Which box to check

- If you were a resident while working for the employer, check "Taxable."
- If you worked exclusively inside Kansas City, Missouri while working for your employer, check "Taxable."
- If you were a part year resident while working for an employer outside Kansas City, Missouri, check "Partially Taxable."
- If you were a nonresident while working for the employer both inside and outside Kansas City Missouri, check "Partially Taxable."
- If you were a nonresident while working for your employer outside Kansas City Missouri, check "Nontaxable."

Special instructions: severance and salary continuation pay are tax based on the percentage of the wages earned while working for your employer. The taxable amount is not determined when the wages are received, but is based on the portion of your time worked/lived in KCMO while employed by the company.

Line 4a – 4c: List the names of each employer for which you checked the Taxable box, the Box 1 wages (from your W-2), and the local tax withheld (Box 19 of the W-2). If no local tax was withheld, write in zero.

Line 5a – 5c: List the names of each employer for which you checked the Nontaxable box and the Box 1 wages (from your W-2). The amount of nontaxable wages will be the same as the Box 1 wage amount. Any local tax withheld (Box 19) on your W-2 Form should only reflect taxes paid to the City of Kansas City, Missouri. Local taxes paid to other cities cannot be claimed if you were not a KCMO resident while working for the company.

Lines 6a – 6c: List the names of each employer for which you checked the Partially Taxable box. Calculate the percentage of the year you were a nonresident while working for each employer. Next, calculate the percentage of days you worked outside KCMO for each employer. A taxpayer cannot claim vacation, sick days, or holidays as days worked outside KCMO when computing the percentage of days worked outside KCMO. Write in the amount of Box 1 wages from each employer, per the W-2. The nontaxable wage amounts will be the nonresident percentage, multiplied by the percentage of days worked outside KCMO, multiplied by the Box 1 wage amount. For example: a taxpayer was a resident for 50% of the year, worked 30% of the time outside KCMO, and had Box 1 wages of \$75,000. Her nontaxable wages would be \$11,250 ($.50 * .30 * \$75,000$). Lastly, input the amount of local tax withheld, per Box 19 of the W-2.

Part-year residents may compute the exact amount of wages earned while residing in Kansas City, Missouri. Report the total wages earned during the year on Line 2 on Form RD-109. Compute the amount of wages earned while living and working outside Kansas City, Missouri and report on Line 3 on Form RD-109. The difference will be the amount of wages subject to the City's 1% earnings tax and will be reported on Line 4 on Form RD-109.

Line 7a: Sum all of the Box 1 wages reported on Lines 4-6.

Line 7b: Sum all of the Nontaxable wages reported on Lines 5 & 6.

Line 7c: Sum all of the local tax withheld reported on Lines 4 – 6.