

## Instructions for Filing Business License Application Flat Rate

**RD-103A**  
(Rev. 09/10)

Phone (816) 513-1135 Fax (816) 513-1221

Businesses whose license fees are based on a flat rate are required to complete form RD-103 for the current year to obtain a business license. To avoid delays in processing, use forms provided or forms approved by the Revenue Division of the City of Kansas City, MO.

### General Instructions

- If you need changes or corrections made to the forms sent to you, please contact the Business License Section at (816) 513-1135. The following information must be entered on this form:
  - Taxable period (calendar year only)
  - SIC Code (if known)
  - Business name and location
  - Date business started (if new business in the previous year)
  - FEIN/SSN
  - Missouri Sales Tax Number (required for retail sales)
  - Mailing address
  - Table number used
- All businesses located in Kansas City, Missouri must obtain a Zoning Clearance prior to the issuance of a business license. A change in address or relocation within Kansas City, Missouri city limits requires the issuance of a new zoning clearance prior to issuance of a business license. All required clearances must be attached to the Business License Application. For information on zoning requirements, contact the Development Services, Permit Division, 5th floor, City Hall, (816) 513-1500. Construction businesses must attach a copy of their certificate for workers' compensation coverage or a copy of Missouri Form WC-65-B, if exempted from coverage. Other clearances may be required.
- The following may delay issuance of your business license:
  - Failure to furnish required information
  - Calculation error
  - Failure to attach proper clearances
  - No tax due letter from STATE of MISSOURI (if applicable)
  - Incorrect payment amount (i.e., failure to include penalty)
  - Failure to pay other city taxes
  - Failure to use forms approved by the Revenue Division
- When and where to file:  
Form RD-103 is due prior to March 1 of each year for businesses operating the full year. New or first time Kansas City, Missouri Business License purchasers must only file the RD-103 prior to operation. Additionally, a new/first time Business License purchaser must complete and submit a Registration Application form RD-100 with the RD-103. Tax returns may be filed in person with the Revenue Division, 414 E.12th Street, 2<sup>nd</sup> Floor-West, Kansas City, Missouri.  

Mail completed return and check to Revenue Division, P.O. Box 804103, Kansas City, MO 64180-4103.
- Penalty provisions:  
A late charge of 10% of the amount due shall apply on March 1 and 2% of the original fee shall apply the first of each month thereafter (maximum 30%) until paid in full. New businesses that have not filed are subject to the 10% penalty on the 61<sup>st</sup> day of business and to the additional 2% penalty each month thereafter.
- New businesses operating less than a full twelve (12) months may prorate fees over \$5.00 (if applicable).  
Computation: Annual fee divided by 12, multiplied by the number of months in operation (partial month equals 1).

To determine fee due:

For SIC Code entered on form RD-103, locate corresponding table number in code table. Enter the table number used on Form RD-103, then go to specified fee table. **Note:** Taxi, tow truck, auto, livery, etc., use lines 1a and 1b to compute fee for additional units.

### Form RD-103 Instructions-Flat Rate

- Line 1.           a. . . . . Enter number of units (if not applicable, enter 1).  
                  b. . . . . Enter number of units for partial year, multiplied by number of months, and divided by 12.  
                  c. . . . . Enter sum of lines 1a and 1b. If additional units are being licensed for partial year, check line 6.  
                  d. . . . . Enter qualifier number from fee table.  
                  e. . . . . Enter flat rate fee from fee table or multiply total units by rate per unit.
- Line 2.           If filed after March 1 of the current year, calculate penalty and enter amount due.
- Line 3.           Enter annual fee due (sum of lines 1e and 2), prorate if applicable.
- Line 4           Enter amount paid.
- Line 5.           Check if this is an amended return (lines 1a and 1b must be completed).  
                  ATTACH ALL REQUIRED CLEARANCES

## RD-103 CODE TABLE

SIC CODE	TABLE	CLEARANCE	SIC CODE	TABLE	CLEARANCE	SIC CODE	TABLE	CLEARANCE
7510	28		59940	15		79111	20	3
7830	109	1	62892	11		79221	18	
17950	18	2	63110	79		79222	19	
40110	26		63610	79		79411	15	
40111	18	3	70210	16		79480	100	3
41110	112		72511	48		79930	75	3
41190	72	3	72611	15		79931	92	3
41191	52		72612	24		79932	101	
41210	72	3	72992	16		79993	124	3
41310	112	3	72993	18	6	79994	124	3
42310	42	3	72994	119	3	79995	75	3
45810	16		72995	123	3	79996	20	3
47241	18		73190	66		79999	123	3
47890	16		73191	112		80620	20	
48220	7		73591	16		80690	20	4
50311	61		73592	18		82491	113	5
50521	16		73593	23	3,7	82492	19	1,5
51480	53		73594	26		82493	91	
51420	128		73595	84		84120	20	3
53991	18		73596	14		84220	20	
54992	52	4	73810	81	5	87110	127	
54993	52	4	73811	126	5	87120	121	
54994	53	4	73812	82	5	87130	16	
54995	74	4	73892	16		87210	120	
55991	16		73893	16		99990	113	3
59321	25	3,5	73894	20		99993	13	
59630	78		73895	20		99997	89	3,6
59631	3		73896	25				
59633	15		73897	26				
59634	18	4	73898	89				
59637	112		75490	42A	3			
59638	78A		76992	106	4			
59891	16		78320	56	3			

### Clearance Legend

1 = Certificate of Liability Insurance (513-1135)	5 = Police Department (234-5000)
2 = Development Services (513-1500)	6 = Animal Control (513-9800)
3 = Business License Section (513-1135)	7 = Location Report (513-1135)
4 = Health Department, Food Service (513-6315)	

All new businesses and businesses that have relocated are required to obtain zoning clearance prior to issuance of a business license. For zoning information, call 513-1500. Construction businesses must also attach a copy of their certificate for workers' compensation coverage or a copy of Missouri Form WC-65-B, if exempted from coverage.

## RD-103 FEE TABLES

7	For gross receipts, use line 1e <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Minimum</th> <th style="width: 20%;">Maximum</th> <th style="width: 60%;">Flat Fee</th> </tr> </thead> <tbody> <tr> <td>\$0.00</td> <td>\$50,000.00</td> <td>\$625.00</td> </tr> <tr> <td>\$50,000.00</td> <td>None</td> <td>\$1,250.00</td> </tr> </tbody> </table>	Minimum	Maximum	Flat Fee	\$0.00	\$50,000.00	\$625.00	\$50,000.00	None	\$1,250.00												
Minimum	Maximum	Flat Fee																				
\$0.00	\$50,000.00	\$625.00																				
\$50,000.00	None	\$1,250.00																				
8	Use line 1e    FLAT FEE = \$3.00																					
11	Use line 1e    FLAT FEE = \$100.00																					
13	Use line 1e    FLAT FEE = \$15.00																					
14	Use line 1e    NUMBER OF AMUSEMENT DEVICES X \$1.50																					
15	Use line 1e    FLAT FEE = \$25.00																					
16	Use line 1e    FLAT FEE = \$32.00																					
18	Use line 1e    FLAT FEE = \$62.50																					
19	Use line 1e    FLAT FEE = \$75.00																					
20	Use line 1e    FLAT FEE = \$125.00																					
23	Use line 1e    FLAT FEE = \$250.00																					
24	Use line 1e    FLAT FEE = \$312.00																					
25	Use line 1e    FLAT FEE = \$375.00																					
26	Use line 1e    FLAT FEE = \$625.00																					
28	Use line 1e    FLAT FEE = \$1250.00																					
42	Use line 1a NBR OF TRUCKS X \$9.50																					
42A	Use line 1a NBR OF TOW TRUCKS X \$25.00																					
48	Use line 1a NBR OF CHAIRS OR SEATS X \$3																					
52	Use line 1a NBR OF VEHICLES X \$18.75																					
53	Use line 1a NBR OF VEHICLES X \$32																					
56	For 0 to 2000 seats, use line 1e and put qualifier '1' on line 1d <b>** Price Per Seat - Excluding Sales Tax **</b> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Minimum</th> <th style="width: 20%;">Maximum</th> <th style="width: 60%;">Flat Rate</th> </tr> </thead> <tbody> <tr> <td>\$0.00</td> <td>\$0.15</td> <td>\$50</td> </tr> <tr> <td>0.16</td> <td>0.25</td> <td>100</td> </tr> <tr> <td>0.26</td> <td>0.35</td> <td>150</td> </tr> <tr> <td>0.36</td> <td>0.50</td> <td>200</td> </tr> <tr> <td>0.51</td> <td>1.49</td> <td>300</td> </tr> <tr> <td>\$1.50</td> <td>none</td> <td>\$750</td> </tr> </tbody> </table>	Minimum	Maximum	Flat Rate	\$0.00	\$0.15	\$50	0.16	0.25	100	0.26	0.35	150	0.36	0.50	200	0.51	1.49	300	\$1.50	none	\$750
Minimum	Maximum	Flat Rate																				
\$0.00	\$0.15	\$50																				
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0.26	0.35	150																				
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56 cont.	For 2000 to 3000 seats, use line 1e and put qualifier '2' on line 1d		
	** Price Per Seat - Excluding Sales Tax **		
	Minimum	Maximum	Flat Rate
	\$0.00	\$0.15	\$50
	0.16	0.25	100
	0.26	0.35	150
	0.36	0.50	200
	0.51	1.49	400
\$1.50	none	\$750	

For over 3000 seats, use line 1e and put qualifier '3' on line 1d		
** Price Per Seat - Excluding Sales Tax **		
Minimum	Maximum	Flat Rate
\$0.00	\$0.15	\$50
0.16	0.25	100
0.26	0.35	150
0.36	0.50	200
0.51	1.49	500
\$1.50	none	\$750

61	Use line 1a	NBR OF CARS X \$0.35 (\$30 minimum)
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66	If handbill is issued yearly, use line 1a and put qualifier '1' on line 1d Flat Rate = \$125	
	If handbill is issued weekly, use line 1a and put qualifier '2' on line 1d NBR of WEEKS x \$12.50	
	If handbill is issued daily, use line 1a and put qualifier '3' on line 1d NBR of DAYS x \$3	
	If handbill for local merchant, use line 1a and put qualifier '4' on line 1d Flat rate = \$1	

72	Use line 1a	NBR OF VEHICLES X \$12.50
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74	If powerdrawn vehicles, use line 1a and put qualifier '1' on line 1d NBR VEHICLES X \$45	
	If hand-drawn vehicles, use line 1a and put qualifier '2' on line 1d NBR VEHICLES X \$18.75	

75	Use line 1a	NBR OF DEVICES X \$15
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78	Use line 1a	NBR OF VEHICLES X \$32
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78A	For yearly business, use line 1a and put qualifier '1' on line 1d Flat Rate = \$62.50	
	For monthly business, use line 1a and put qualifier '2' on line 1d NBR OF MONTHS X \$6.25	

79	For multiple line insurance, use line 1e and put qualifier '1' on line 1d Flat Rate = \$200
	For fire insurance, use line 1e and put qualifier '2' on line 1d Flat Rate = \$200.
	For casualty insurance, use line 1e and put qualifier '3' on line 1d Flat Rate = \$100
	For life insurance, use line 1e and put qualifier '4' on line 1d Flat Rate = \$100
	For other insurance, use line 1e and put qualifier '5' on line 1d Flat Rate = \$100
81	Use line 1a, enter number of persons For 0 to 5 persons, Flat Rate = \$125 For over 5 persons, Flat Rate = \$250
82	Use line 1a, enter number of persons For 0 to 10 persons, Flat Rate = \$95 For 11 to 20 persons, Flat Rate=\$187.50 For over 20 persons, Flat Rate=\$312.50
84	Use line 1e FLAT FEE = \$250.00
89	Use line 1e FLAT FEE = \$37.50
91	Use line 1a, enter number of aircraft For 0 to 20 aircraft, Flat Rate = \$32 For over 20 aircraft, Flat Rate = \$62.50
92	Use line 1a NBR OF AMUSEMENT DEVICES x MONTHS x \$1.50
100	Use line 1e Flat Rate = \$52.50 PLUS NBR OF DAYS x \$12.50
101	Use line 1a NBR OF MACHINES X \$75
106	Use line 1a, enter number of vehicles NBR OF VEHICLES X \$100
109	Use line 1e FLAT FEE = \$50.00
112	Use line 1e FLAT FEE = \$1.00
113	Use line 1e FLAT FEE = \$10.00
119	Use line 1e FLAT FEE = \$300.00
120	For 1 resident accountant, use line 1e and put qualifier '1' on line 1d 1 or less assoc accountants, Flat Rate = \$50 1 to 3 assoc accountants, Flat Rate = \$75 3 to 6 assoc accountants, Flat Rate = \$125 6 or more assoc accountants, Flat Rate = \$150

120 cont.	For 2 or more resident accountants, use line 1e and put qualifier '2' on line 1d Flat Rate = \$150
121	For 1 resident architect, use line 1e and put qualifier '1' on line 1d 1 or less draftsmen or associates, Flat Rate = \$50 1 to 3 draftsmen or associates, Flat Rate = \$75 3 to 6 draftsmen or associates, Flat Rate = \$125 6 or more draftsmen or associates, Flat Rate = \$150 For 2 or more resident architects, use line 1e and put qualifier '2' on line 1d Flat Rate = \$150
123	For itinerant, use line 1e and put qualifier '1' on line 1d Flat Rate = \$25 PLUS NBR of attendants or operators x \$12.50 For fixed location, use line 1e and put qualifier '2' on line 1d Flat Rate = \$25 PLUS NBR of attendants or operators x \$6.25
124	Use line 1a NBR OF POOL TABLES X \$10.00
126	Use line 1e FLAT FEE = \$50
127	For 1 resident engineer, use line 1e and put qualifier '1' on line 1d 1 or less assoc engineer or draftsmen, Flat Rate = \$50 1 to 3 assoc engineer or draftsmen, Flat Rate = \$75 3 to 6 assoc engineer or draftsmen, Flat Rate = \$125 6 or more assoc engineer or draftsmen, Flat Rate = \$150 For 2 or more resident engineers, use line 1e and put qualifier '2' on line 1d Flat Rate = \$150
128	Use line 1a enter number of stores Use Line 1e number of stores x \$650