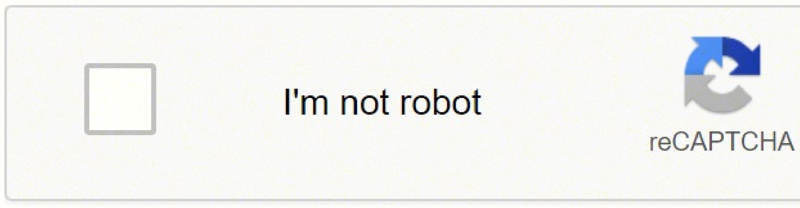

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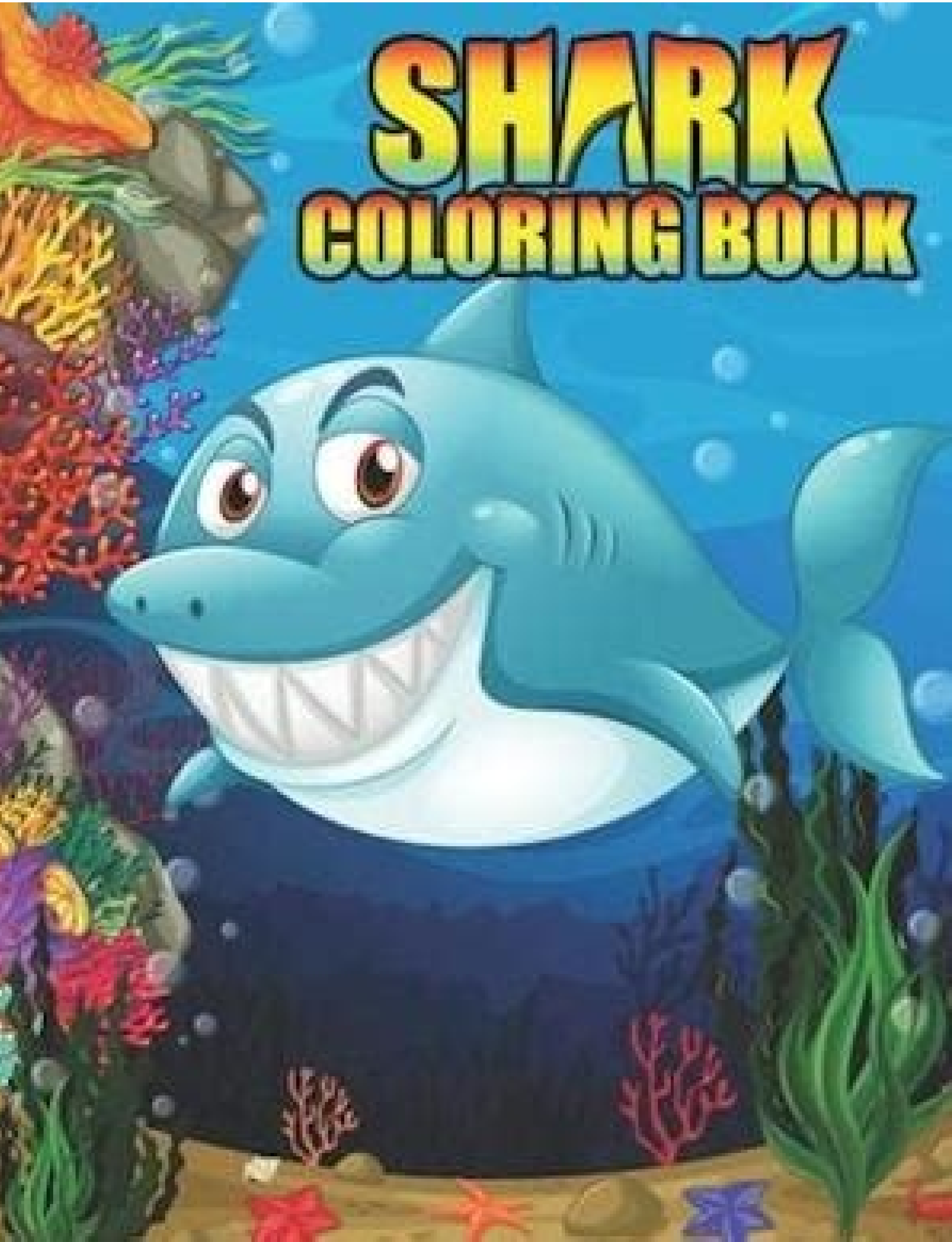
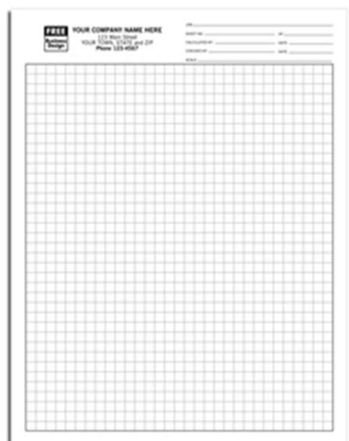
Ind as 109 pdf printable 2019



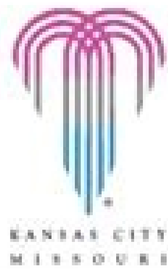


FORM RD-109 2018

City of Kansas City, Missouri - Revenue Division

WAGE EARNER RETURN
EARNINGS TAX

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



First Name: ______ Middle Name: ______ Last Name: ______
SSN: ______ Street Address: ______ Unit: ______
Account ID: ______ City: ______ State: ______ Zip: ______

The Revenue Division does not allow joint filings - DO NOT INCLUDE YOUR SPOUSE'S INCOME

Period From: ______ Period To: ______

		DOLLARS	CENTS
1. Enter "X" in box if amended return	1		
2. Salaries, wages, commissions (attach copy of W-2 and 1099)	2	$	.
3. Amount of nonresident adjustment (enter amount from RD-109NR Line 5)	3	$	.
4. Total taxable wages (Line 2 less Line 3)	4	$	.
5. Earnings tax (1% of Line 4)	5	$	.
6. Earnings tax paid with extension RD-112	6	$	.
7. Local tax withheld by employer as shown on W-2	7	$	.
8. Earnings tax paid to other city (residents only, not to exceed Line 5)	8	$	.
9. Tax Due (Line 5 less Lines 6, 7 and 8, not less than 0)	9	$	.
10. Penalty (5% per month, not to exceed 25%)	10	$	.
11. Interest (1% per month until tax is paid in full)	11	$	.
12. Total Amount Due (sum of Lines 9, 10, and 11)	12	$	.
13. Overpayment to be refunded (Lines 6 + 7 + 8 less 5) (No refunds less than $1.00)	13	$	.
14. Amount Paid	14	$	.

15. Refund:	Complete this section for direct deposit of your checking or savings account (first-time filers are not eligible for direct deposit and will receive a paper check).	a. Routing Number	15a	
		b. Account Number	15b	
		c. Account Type	15c	Checking: ☐ Savings: ☐

NOTES:
Do not file this form if your 1% earnings tax is fully withheld. If you are requesting a refund, submit Form RD-109 and Form RD-109 NR.
File this return on or before April 15th.
The Revenue Division and the IRS routinely share computer tapes and audit results. Differences, other than those allowed under City Ordinance, will be identified and may result in an audit or further investigation.
Do not include Business Income on this form.
Write your SSN on your check.

DO NOT SEND CASH. Make check payable to: KCMO City Treasurer
Mail to: City of Kansas City, Missouri, Revenue Division, PO Box 842707 Kansas City, MO 64184-2707
For changes to name, address or FEIN/SSN, please contact us at revenue@kcmo.org or (816) 513-1120.
I authorize the Commissioner of Revenue or delegate to discuss my return and attachments with my preparer. Yes ☐ No ☐
Under penalties of perjury, I declare this return to be true, correct, and complete accounting for the taxable year stated.

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

Full meaning of isd.

The ASB considered the following issues: i) Interpretation of terms ‘infrequent number of sales’ or ‘insignificant in value’ and indicative rebuttable thresholds for sales that are more than insignificant in value. This will have a more widespread impact. This article was first published in the June 2019 International edition of Accounting and

Business magazine. KPMG (Registered) (a partnership firm with Registration No. BA- 62445) converted into KPMG Assurance and Consulting Services LLP (a Limited Liability partnership firm) with LLP Registration No. AAT-0367 with effect from July 23, 2020. This involves an assessment of all relevant and objective evidence including: How the performance of the business model is evaluated and reported to key management personnel How the risks that affect the performance of the business model are managed, and How are managers of the financial assets held within that business model are compensated. Para 61A states that 'current tax and deferred tax shall be recognised outside profit or loss if the tax relates to items that are recognised, in the same or a different period, outside profit or loss. The change affects balance sheet and performance ratios due to the recognition of an additional liability and an interest charge on this liability. Our Comments The FAQs issued by the ICAI are expected to assist companies as they transition to Ind AS by reducing diversity in practice and enabling a more consistent interpretation of Ind AS requirements. To access the text of the FAQ on elaboration of terms used in Ind AS 109, please click here. However Ind AS 116, effective from 1 April 2019, eliminates the operating lease model for lessees and requires all leases to be recognised on the balance sheet as a lease liability (similar to the finance lease model today) with the corresponding right-of-use assets. For more detail about the structure of the KPMG global organization please visit . What's more, the new accounting standard requires seeing through an acquisition transaction to identify hidden or unsaid elements, which further complicates the accounting. Business combinations Present accounting practices involve book values, but Ind AS 103, Business Combinations, mandates the recognition of assets acquired and liabilities assumed at fair value on the acquisition date. Companies should carefully consider the clarifications issued in their implementation efforts. In addition to the challenges above, the key area of impact on transition comes from the requirement of Ind AS 109, Financial Instruments (equivalent to IFRS 9), to apply a three-stage impairment model for calculating expected credit losses on loans. Ind AS 109 allows for the use of judgement, including consideration of past sales and expectations about future sales, along with reasons for those sales and whether they reflect a change in the entity's business model. Financial instruments The accounting for financial instruments (Ind AS 109) has undergone comprehensive change. The 2015 corporate regulations for Ind AS were rolled out on the basis of net worth and listing status. Indian Accounting Standards (Ind AS) are now harmonised with IFRS Standards, with modifications to suit Indian market conditions. Therefore, with respect to the presentation of DDT, the ASB is of the view that the relevant guidance is in paragraph 61A of Ind AS 12, Income Taxes. The term 'insignificant' has not been defined andcan be interpreted to mean 'less than material' or almost 'negligible'. Balance sheet ratios are affected (as a result of changes in classification of instruments as liability or equity), as is the fair-valuation of financial instruments. Infrequent number of sales and insignificant value: Ind AS 109 also considers a scenario where there are more than an infrequent number of sales made from a portfolio of financial assets and those sales are more than insignificant in value. ii) Relation between the terms 'immaterial' and 'insignificant'. c) Compound financial instrument: Charge dividend or interest allocated to debt portion to the statement of profit and loss and recognise the portion of dividend or interest pertaining to equity in the statement of changes in equity. The financial reporting landscape in India has undergone significant change in recent years as the government has worked to bring local standards closer to global arrangements. Revenue recognition Ind AS 18 and Ind AS 11 introduced changes on transition, including accounting for multiple-element arrangements, identification of principal-agent relationships, and accounting for rebates and incentives for customers. Companies typically have to engage valuers to identify and apply a fair value to assets (including hidden ones such as customer contracts and brand) and liabilities to meet the stringent requirements of the standard. All rights reserved. Ind AS 115, Revenue from Contracts with Customers, now introduces even more requirements, and revenue contracts will need to be carefully drafted to avoid unintended negative impacts on the income statements, and will require input from business development teams. Leases The impact of transitioning to Ind AS 17 Leases, was restricted to few industries. Transition to the new standards has thrown up a number of accounting challenges for companies, as the predecessor standards, Indian GAAP (still valid for companies outside the above parameters), were significantly different from IFRS. However, neither the terms 'infrequent number of sales' or 'insignificant in value' have been defined nor any threshold for value or number has been specified in the standard. Presentation of dividend and Dividend Distribution Tax (DDT) under Ind AS Issue Ind AS 32, Financial Instruments: Presentation requires an issuer to classify financial instruments as a financial liability or an equity instruments based on their contractual terms. Instruments that have features of both, a liability and an equity instrument, are classified as compound financial instruments under Ind AS 32. Dividend distribution tax The ASB is of the view that in India, the rate of income tax for a company on its taxable income does not change if the company distributes dividend. In addition, companies may consider the following aspects relating to the issues discussed above: Business model: The determination of the business model within which financial assets are held is a matter of fact based on the way in which the entity manages its business, and is not based on management's intention. In doing so, it may specify certain guiding criteria - for example, sale of a security initially rated as AAA and subsequently rated as BB may not be considered inconsistent with the entity's business model as the intent is for the entity to rebalance its portfolio rather than waiting till the maturity date. Companies will need to be very cautious in drafting financing contracts in order to avoid undesirable accounting implications. The ASB considered the presentation requirements for dividend and dividend distribution tax on financial instruments classified as equity or as compound instruments by the issuer. Response Dividend As per paragraph 35 of Ind AS 32, 'interest, dividends, losses and gains relating to a financial instrument or a component that is a financial liability shall be recognised as income or expense in profit or loss. Ind AS transition for insurance companies has been deferred until April 2020 to align with the global adoption of IFRS 17. Chetan Hans FCCA is director, Financial Reporting Advisory Services, at Grant Thornton Singapore. It states that an increase in frequency or value of sales in a particular period is not necessarily inconsistent with an objective to hold financial assets to collect contractual cash flows if the reasons for the sales can be effectively explained. There is no quantitative bright-line measure on what frequency or value of anticipated sales would prevent a single business model from meeting the held to collect criterion. Response Interpretation of infrequent number of sales or insignificant in value The guidance given in Ind AS 109 indicates that determining an entity's business model involves significant judgement. The Ministry of Corporate Affairs (MCA), through its notification on 16 February 2015, issued the Indian Accounting Standards (Ind AS), which are converged with the International Financial Reporting Standards (IFRS). Ind AS rollout NBFCs started implementing Ind AS from 1 April 2018. To access the text of the FAQ regarding DDT, please click here. b) directly in equity, shall be recognised directly in equity.' Accordingly, the ASB has clarified that the presentation of DDT paid on dividends should be consistent with the presentation of the transaction that creates those income tax consequences, as follows: a) Dividend charged to statement of profit and loss: Charge DDT to the statement of profit and loss. Therefore, current tax and deferred tax that relates to items that are recognised, in the same or a different period: a) in other comprehensive income, shall be recognised in other comprehensive income. The following are some of the factors that may be considered by management in developing its guiding criteria: The frequency and significance of sales activity that is considered integral or incidental to the business model, and Reasons for sales – for example, sales in response to an increase in the investment's credit risk in accordance with a documented investment policy, or sales close to maturity may be consistent with a 'held to collect' business model. As a result, Ind AS transition for banks has been deferred until further notice. Relation between 'immaterial' and 'insignificant' With regard to relation between terms 'immaterial' and 'insignificant', the ASB clarified that the term 'materiality' is already present in Ind AS which also does not lay down any criteria based on indicative fixed percentages. Distributions to holders of an equity instrument shall be recognised by the entity directly inequity.' Further paragraph 36 of Ind AS 32 states that 'the classification of a financial instrument as a financial liability or an equity instrument determines whether interest, dividends, losses and gains relating to the instrument are recognised as income or expense in the statement of profit and loss. There are separate roadmaps for corporates, banks, non-banking financial companies (NBFCs) and insurance companies. Recognition of fair-value changes and adjustments to interest costs arising from the effective interest rate method also affect some operational performance measures. The DDT is a tax that is computed on the basis of the amount of dividend distributed to shareholders rather than based on the amount of profits earned and it arises at the point of time when profits are distributed. In India, dividends are not taxable in the hands of shareholders as DDT is paid by the company that paid the dividend. According to ASB, had there been no DDT mechanism, dividend would have been taxable in the hands of recipients (though recently dividend exceeding specified limit has been made taxable). © 2022 KPMG Assurance and Consulting Services LLP, an Indian Limited Liability Partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. For companies whose equity and/or debt securities are listed (or are in the process of being listed) on any stock exchange in India or abroad, and for unlisted companies with net worth between INR250 crore and INR500 crore (US$35m–US$50m), the effective date was financial years beginning on or after 1 April 2017. Accordingly, the ASB has clarified that no rule of thumb in terms of indicative percentage can be provided to determine 'infrequent number of sales' or 'insignificant in value', since it may not be applicable in all cases considering the differing quantum, configuration and nature of financial assets in different entities. An entity's management may, therefore, exercise judgement in determining the situations in which sales of financial assets occurring before the maturity date may not be considered inconsistent with the 'held to collect' business model. Let's look at some of those differences. b) Dividend recognised in statement of changes in equity: Recognise DDT in the statement of changes in equity. c) Dividend on compound financial instruments: Recognise the portion of DDT related to dividend/interest on the debt component in the statement of profit and loss and the portion of DDT related to the equity component in the statement of changes in equity. Thus, dividend payments on shares wholly recognised as liabilities are recognised as expenses in the same way as interest on a bond.' Therefore, based on the above, the ASB has clarified that dividends on each category of financial instruments should be presented as follows: a) Financial instrument classified as debt: Charge dividend/interest paid on it to the statement of profit and loss. b) Financial instrument classified as equity: Recognise dividend/interest paid on it in the statement of changes in equity. As NBFCs in India used regulatory guidelines prescribed by the Reserve Bank of India for loan-loss provisioning, the challenge is to develop an expected credit-loss model that complies with Ind AS 109 but does not unduly affect the financing company's financial performance. All companies, listed and unlisted, with net worth of INR500 crore (US$70m) or more were required to comply from financial years beginning on or after 1 April 2016.

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