KENTUCKY FINANCE & ADMINISTRATION CABINET DEPARTMENT OF REVENUE

STATION 33 501 HIGH STREET FRANKFORT, KENTUCKY 40620

CLAY MINERALS

December 22, 2009

To Whom It May Concern:

If you are an owner and/or lessee of land containing mineable clay minerals in the Commonwealth of Kentucky as of January 1, 2010, you are required to file Revenue Form 62A384C, Clay Property Tax Return. The tax form must be received by the Department of Revenue (DOR) on or before April 15, 2010.

Enclosed is Revenue Form 62A384C. Please prepare and file a separate return for each county where the property is located. The back page of this letter explains how to complete the form.

Any and all information received by the Department of Revenue under this filing will be kept confidential and protected under KRS 131.190. If you have any questions regarding these requirements or need assistance in completing this return, please contact our office at the following location.

Office of Property Valuation Division of Minerals Taxation and GIS Services Mineral Assessment Compliance Branch (502) 564-8334

Fax: (502) 564-5977