

Kentucky Tax Alert

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DEPARTMENT OF REVENUE ANNOUNCES IMPLEMENTATION OF UPGRADED AUTOMATED COLLECTION SYSTEM

The Department of Revenue (DOR) is pleased to announce that it will soon be implementing an upgraded version of its award-winning automated collection system. The new system—Computer Assisted Collection System for Government (CACSG)—is slated to go live Sept. 2, 2014.

The new system is the result of a collaborative effort between CGI Group, Inc. (CGI), the DOR, and the Commonwealth Office of Technology (COT). It has many benefits including, but not limited to:

- The ability to automate many collections processes, freeing collectors to concentrate on taxpayer service.
- The ability to score cases and prioritize workload to allow collectors to concentrate on cases that require employee interaction to achieve a higher likelihood of success/collection. Cases likely to self-cure and those that are not likely to be collected at all will be handled in different streams with less employee interaction.
- The flexibility of a highly configurable workflow process that allows DOR to control case flow, and timing and volumes of automated correspondence.
- A self-service Internet portal for taxpayers to make payments online.
- Real-time capability to review collector activities to facilitate training, coaching, and performance measures.

Additionally, this upgrade project included an Early Wins component wherein new technology was used in conjunction with the existing collection system to achieve some automation of collections processes. By the time the new system rolls out, nearly \$40 million will have been collected as a result of this initiative.

INDIVIDUAL INCOME TAX



Food Donation Tax Credit: For taxable years beginning on or after Jan. 1, 2014 but before Jan. 1, 2018, a qualified taxpayer shall be allowed a nonrefundable credit against his income or limited liability taxes. The credit is equal to 10 percent of the value of an edible agriculture product donated to a nonprofit organization. To qualify, a taxpayer must be responsible for and derive income from: (1) the growing of fruits, vegetables or



other edible agriculture products in Kentucky or (2) raising beef, poultry, pork, fish or other livestock in Kentucky, which are intended for, and fit for, human consumption.

Personal Tax Credits: The personal tax credit was reduced by the General Assembly for taxable years beginning in 2014 and beyond from \$20 to \$10 for individuals filing separate returns and for qualifying dependents. The credit is reduced from \$40 to \$20 for married persons filing a joint return. The personal tax credits for the elderly, blind, National Guard and trusts remain the same.

UNIVERSITY OF KENTUCKY 48TH ANNUAL 2014 INCOME TAX SEMINARS

Our two-day course provides the latest review of Federal and Kentucky tax law and case rulings for practitioners with individual, corporate and partnership tax returns, and includes 2 hours of Ethics content.



NEW FOR 2014: The UK Income Tax Seminar is approved by the Internal Revenue Service (IRS) for 16 hours of continuing education credit: 11 hours in Federal Tax, 3 hours in Federal Tax Updates, and 2 hours in Ethics.

(In prior years, Enrolled Agents were only able to receive 15 total CE credit hours from our course. We have adjusted our curriculum so that we may offer 16 full hours of credit for Enrolled Agents.)

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Topics to be covered include:

- New Legislation
- Affordable Care Act
- IRS Issues
- Retirement
- Form 4797

Included with the registration fee are the following essential resource materials:

- National Income Tax Workbook, published by the Land Grant University Tax Education Foundation

This 700+ page workbook offers current information needed to prepare individual and small business income tax returns.

- Master Tax Guide, published by CCH
- Searchable CD, which includes text from the 2009 – 2013 National Income Tax Workbooks
- Kentucky Department of Revenue Update
- IRS Farmer's Tax Guide (Pub 225)

Our intended audience includes CPAs, Accountants, Tax Preparers, Enrolled Agents, Insurance Professionals, Attorneys, and Financial Planners. The course qualifies for continuing education units for IRS Enrolled Agents, Certified Financial Planners, Kentucky Department of Insurance professionals, Kentucky Bar Association members, and the National Association of State Boards of Accountancy, Inc. (NASBA). See the registration form following this article for seminar locations and dates.

The early registration fee for the 2014 2-Day Intermediate Seminar is \$299. You may receive this early registration discount by registering at least two weeks prior to the seminar start date. The fee includes the valuable resource materials and refreshment breaks.

Registrations will be taken on a first-come, first-served basis. Registrations are limited to the seating capacity at each location. A registration form is attached for your convenience which can be printed, completed, and mailed to the address indicated, or faxed to 859-323-0098.

If you have any questions, please contact Kathy Roe at (859) 218-5112 or visit our website at www.uky.edu/uktax. You may also reach us toll-free by calling 1-888-808-3303. Brochures will be mailed in late summer and registration opened on August 1.

We look forward to seeing you at one of our seminars!

Kentucky Tax Alert comments and suggestions should be addressed to the Office of Income Taxation/Training Branch, Finance Cabinet, Department of Revenue, Frankfort, Kentucky, (502) 564-0937.

STEVEN L. BESHEAR, GOVERNOR

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The Department of Revenue may be found at...

www.revenue.ky.gov

Kentucky
UNBRIDLED SPIRIT™



2014 UK Income Tax Seminar Program Registration Form

- Register by mail or FAX (credit card payment required) using the form below.
- Confirmation emails will be sent to those who meet the early registration deadline and provide a valid email address.
- Please duplicate this form for multiple registrations.
- For security purposes, do not supply credit card information via email.

Name: _____

Company: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone: () _____ Fax: () _____

Email: _____

(required)

CPA CFP EA Attorney Other

PTIN: _____ (required for Enrolled Agents only)

FEES

Intermediate Seminar Fee \$ _____ \$299 by early registration deadline
\$329 after

Extra copies of books (shipping included) \$ _____ Full set of (3) workbooks—\$160
 Tax Education Workbook—\$60
 Master Tax Guide—\$60
 Kentucky Revenue Update—\$40

Total \$ _____

PAYMENT MUST ACCOMPANY REGISTRATION!

Method:

- Check (make payable to: UK INCOME TAX SEMINAR)
- Visa
- Mastercard
- Discover
- American Express

Card Account Number: _____ Exp. Date: _____ / _____

Faxed registrations w/o a credit card number will not be accepted.

Amount (\$): _____ Cardholder Name: _____

Mail to: 301 C.E. Barnhart Building
Lexington, KY 40546-0276
888-808-3303 or 859-218-5112
FAX: 859-323-0098



Check the seminars you plan to attend:

Early Registration Deadline: Two weeks prior to the chosen seminar date.

Two-Day Intermediate Income Tax Seminars	Date	Early Reg. Deadline
<input type="checkbox"/> Lexington/North Marriott Griffin Gate	Nov. 5, 6	Oct. 22
<input type="checkbox"/> Frankfort Capital Plaza Hotel	Nov. 6, 7	Oct. 23
<input type="checkbox"/> Maysville Maysville Conference Center	Nov. 12, 13	Oct. 29
<input type="checkbox"/> Owensboro Owensboro Convention Center	Nov. 13, 14	Oct. 30
<input type="checkbox"/> Somerset Center for Rural Development	Nov. 17, 18	Nov. 3
<input type="checkbox"/> Bowling Green University Plaza	Nov. 18, 19	Nov. 4
<input type="checkbox"/> Hopkinsville Christian Co. Extension Office	Nov. 20, 21	Nov. 6
<input type="checkbox"/> Grayson Grayson Conference Center	Nov. 24, 25	Nov. 10
<input type="checkbox"/> Louisville/East Ramada Plaza	Dec. 1, 2	Nov. 17
<input type="checkbox"/> Lexington/Downtown Lexington Center	Dec. 2, 3	Nov. 18
<input type="checkbox"/> Elizabethtown Elizabethtown Tourism & Convention Bureau	Dec. 3, 4	Nov. 19
<input type="checkbox"/> Erlanger Holiday Inn Cincinnati Airport	Dec. 4, 5	Nov. 20
<input type="checkbox"/> Paducah Julian Carroll Convention Center	Dec. 9, 10	Nov. 25
<input type="checkbox"/> Paintsville Ramada Inn	Dec. 10, 11	Nov. 26
<input type="checkbox"/> Louisville/Airport Crowne Plaza Hotel	Dec. 16, 17	Dec. 2
<input type="checkbox"/> Burlington Boone Co. Extension Office	Jan. 6, 7	Dec. 19

Special Accommodations: University of Kentucky is committed to making its programs accessible to individuals with disabilities. If you require an accommodation or special assistance for this program due to a disability, please contact us at 859-218-5112 as far in advance of the program as possible so that these needs can be addressed.