

## State Information for Streamlined Sales Tax Participants

### 1. Introduction

- Date state joined SST  
[October 1, 2005](#)
- Brief description of the state's program  
[Conforming State](#)

### 2. Contact Personnel

- Identify contact personnel  
[Richard Dobson, Tim Bennett, Jeremy Branham, Julie Peach](#)  
[CSP Certification information: Tim Bennett](#)  
[Programming questions: Kumar Kakani](#)
- List telephone & fax numbers, email and mailing addresses
  - Richard Dobson, Executive Director, Office of Sales & Excise Taxes  
Telephone: (502)564-5523 x 49977, Fax: (502)564-9565  
Email: [richard.dobson@ky.gov](mailto:richard.dobson@ky.gov)  
Address: 501 High Street, P O Box 181, Frankfort, Ky 40602
  - Tim Bennett, Director, Division of Sales and Use Taxes  
Telephone: (502)564-5170 x 46828, Fax: (502)564-2041  
Email: [tim.bennett@ky.gov](mailto:tim.bennett@ky.gov)  
Address: 501 High Street, P O Box 181 Frankfort, Ky 40602
  - Jeremy Branham, Tax Consultant, Division of Sales and Use Taxes  
Telephone: (502)564-5170 x 49423, Fax: (502)564-2041  
Email: [jeremy.branham@ky.gov](mailto:jeremy.branham@ky.gov)  
Address: 501 High Street, P O Box 181 Frankfort, Ky 40602
  - Julie Peach, Supervisor, Systems Services Section  
Telephone: (502)564-5170 x 40146, Fax: (502)564-2041  
Email: [julia.peach@ky.gov](mailto:julia.peach@ky.gov)  
Address: 501 High Street, P O Box 181 Frankfort, Ky 40602
  - For Certification questions, contact Tim Bennett, as listed above
  - For programming questions, contact Kumar Kakani  
Telephone: (502)-564-6380  
Email: [kumar.kakani@ky.gov](mailto:kumar.kakani@ky.gov)  
Address: Commonwealth Office of Technology  
669 Chamberlin Avenue, Mail Stop 13, Frankfort, KY 40601

### 3. Developer Responsibilities

- Personnel responsible for implementing any required technology changes  
[Kumar Kakani](#)
- Confidentiality – List any confidentiality guidelines, rules and violation consequences  
[See KRS 131.190](#)
- Compliance requirements  
[File in accordance with SST requirements](#)

#### 4. Publications

- URL for state Certificate of Compliance  
<http://revenue.ky.gov/Business/Sales-Use-Tax/Pages/Streamlined-Sales-Tax.aspx>
- URL for state Taxability Matrix  
<http://revenue.ky.gov/Business/Sales-Use-Tax/Pages/Streamlined-Sales-Tax.aspx>
- URL for state Rates & Boundaries Databases  
n/a, KY has a statewide rate of 6%, no local option sales tax

#### 5. Filing of SERs

- Does the state require Part II of the SER?  
Yes.
- Software acceptance, testing and approval
  - i. Whether testing and certification are required for sellers and CSPs prior to filing  
No testing for sellers; CSP Certification requires testing.
  - ii. If so, testing procedures and acceptance criteria  
Procedures for CSPs are set by the SST Certification Committee.
- URL of web service for filing or URL of website for uploading files and downloading acknowledgements  
<https://sut-sst.ky.gov/Krcfile/SSTP/SSTLogin.aspx?ReturnUrl=/krcfile/sstp/SSTHome.aspx>
- State due dates – what is timely filed  
Filed by 20<sup>th</sup> of the following month
- Use of FIPS codes for taxing jurisdictions  
N/A, Kentucky has no local taxing jurisdictions.
- Whether state uses Composite SER codes  
Yes

#### 6. Payment Handling and Acceptance

- State due dates – what is timely paid  
Received by the 20<sup>th</sup> of the following month.
- Does state accept Bulk Payments  
Yes after testing with KY DOR.
- State EFT registration requirements  
Contact at 564-6020 or access  
<https://secure.kentucky.gov/dor/payment/web/login.aspx>
- What form of same-day payment (e.g. Fedwire) state accepts  
Fedwire only same day payments
- Data requirements for seller/CSP initiated ACH Credit payments  
EFT program (see above)
- Prepayment requirements, if any  
None
- Refund handling  
Mail refund application Form 51A209, available at  
<http://revenue.ky.gov/Forms/51A209.pdf>  
to Division of Sales and Use Taxes, 501 High Street, PO Box 181, Frankfort, Ky 40602

7. Acknowledgement System
  - State specific error codes in addition to Minimal Error Code list  
None
  - Anticipated timing of Acknowledgements  
Should be available the same day
  
8. URL of State's Full Registration System if Needs to Register  
<http://revenue.ky.gov/Business/Pages/Register-Business.aspx>
  
9. State's Full Sales and Use Filing Program
  - Options for sellers/CSPs  
Are able to file SERS through Kentucky's SST tax SITE
  - URL of online filing program  
For Model 4 filers  
<https://sut-sst.ky.gov/Krcifile/nlogon.aspx>  
For Model 1 & model 2 filers  
<https://sst.rev.ky.gov/sst-ser-efs-gateway-war/efileservice>
  - URL for forms  
Forms are not available on-line
  
10. Appendix
  - Transmission file size limits  
No limits at this time
    - Special Taxing District Codes  
One statewide rate, no local sales and use tax
    - Sample SST XML Documents
      - i. SER with and without Payment  
Use TIGERS standards
      - ii. Acknowledgement  
Use TIGERS standards