

STEVEN L. BESHEAR
Governor

FINANCE AND ADMINISTRATION CABINET DEPARTMENT OF REVENUE

501 HIGH STREET FRANKFORT, KENTUCKY 40620 Phone (502) 564-3226 Fax (502) 564-3875 www.kentucky.gov LORI HUDSON FLANERY
Secretary

THOMAS B. MILLER
Commissioner

In the matter of:



FINAL RULING NO. 2014-26 July 23, 2014

Motor Vehicle Usage Tax Assessment

FINAL RULING

The Kentucky Department of Revenue ("the Department") has issued	a motor vehicle
usage tax ("MVUT") assessment for the year 2007 to	The assessment
relates to a 2001 Lexus and has been protested by	

The following schedule provides a breakdown of this assessment, including penalties and applicable interest that has been accrued to the date of this instrument and will continue to accrue until the assessment is paid:

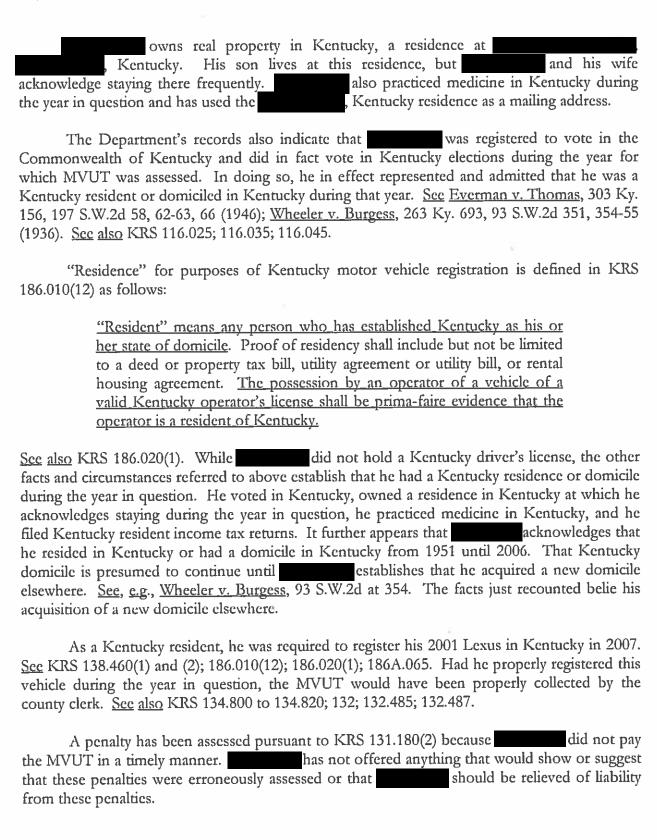
Type Tax	Period	Tax Due	Interest as of 07/23/2014	Penalty	Total Due
MVUT	5/27/07	\$	\$	\$	\$

The assessment in question resulted from a report or tip to the Department's Freeroader Program.

asserts that he has been a resident of for several years and licensed or registered his motor vehicle in for several. He acknowledges that he has filed Kentucky resident income tax returns with his wife during the year the assessment relates to but now claims that this was his tax preparer's error and has since submitted amended returns for those years that claim non-resident status.



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The MVUT assessment is presumed to be valid and correct, with the burden resting upon to prove otherwise. See, e.g. Revenue Cabinet v. Gillig, 957 S.W.2d 206, 209-210 (Ky. 1997); Hahn v. Allphin, 282 S.W.2d 824, 825 (Ky. 1955). has failed to do so.

Therefore, the outstanding MVUT assessment in the amount of \$\text{qlus applicable} interest and penalties) is a legitimate liability of the Commonwealth of Kentucky.

This letter is the final ruling of the Department of Revenue.

APPEAL

You may appeal this final ruling to the Kentucky Board of Tax Appeals pursuant to the provisions of KRS 131.110, KRS 131.340-131.365, 103 KAR 1:010 and 802 KAR 1:010. If you decide to appeal this final ruling, your petition of appeal must be filed at the principal office of the Kentucky Board of Tax Appeals, 128 Brighton Park Boulevard, Frankfort, Kentucky 40601-3714, within thirty (30) days from the date of this final ruling. The rules of the Kentucky Board of Tax Appeals, which are set forth in 802 KAR 1:010, require the petition of appeal must:

- 1. Be filed in quintuplicate;
- 2. Contain a brief statement of the law and facts in issue;
- 3. Contain the petitioner's or appellant's position as to the law and facts; and
- 4. Include a copy of this final ruling with each copy of the petition of appeal.

The petition of appeal must be in writing and signed by the petitioner or appellant. Filings by facsimile or other electronic means shall not be accepted.

Proceedings before the Kentucky Board of Tax Appeals are conducted in accordance with 103 KAR 1:010, 802 KAR 1:010 and KRS 131.340-131.365 and KRS Chapter 13B. Formal hearings are held by the Board concerning the tax appeals before it, with all testimony and proceedings officially reported. Legal representation of parties to appeal before the Board is governed by the following rules set forth on Section 3 of 802 KAR 1:010:

- 1. An individual may represent himself in any proceedings before the Board where his individual tax liability is at issue or he may obtain an attorney to represent him in these proceedings;
- 2. An individual who is not an attorney may not represent any other individual or legal entity in any proceedings before the Board;
- 3. In accordance with Supreme Court Rule 3.020, if the appealing party is a corporation, trust, estate, partnership, joint venture, LLC or other artificial legal entity, the entity must be represented by an attorney on all matters before the Board, including the filing of the

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- petition of appeal. If the petition of appeal is filed by a non-attorney representative for the legal entity, the appeal will be dismissed by the Board; and
- 4. An attorney who is not licensed to practice in Kentucky may practice before the Board only if complies with Rule 3.030(2) of the Rules of the Kentucky Supreme Court.

You will be notified by the clerk of the Board of the date and time set for any hearing.

Sincerely,

FINANCE AND ADMINISTRATION CABINET

Attorney Manager

Office of Legal Services for Revenue

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

CC:

, Attorney