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FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE

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THOMAS B. MILLER
Commissioner

In the matter of:

██████████, INC.

Contact: ██████████

FINAL RULING NO. 2008-59
September 5, 2008

Tangible Property Tax Assessment
January 1, 2003 through January 1, 2006

FINAL RULING

The Kentucky Department of Revenue currently has outstanding Tangible Personal Property Tax assessments against ██████████, Inc. totaling \$██████████ (plus applicable interest and penalties) for the assessment dates of January 1, 2003, January 1, 2004, January 1, 2005, and January 1, 2006. A breakdown of the assessments is shown in the chart below:

Tax Year	Tax Due	Interest As of 09/05/2008	Penalty As of 09/05/2008	Total Due As of 09/05/2008
January 1, 2003	██████████	██████████	██████████	██████████
January 1, 2004	██████████	██████████	██████████	██████████
January 1, 2005	██████████	██████████	██████████	██████████
January 1, 2006	██████████	██████████	██████████	██████████
Totals	\$██████████	\$██████████	\$██████████	\$██████████

██████████, Inc. protested the original assessments opposing the inclusion of vehicles and the classification of their assets. Revisions to the assessments were made to remove the vehicles based upon the supporting documentation attached to its ██████████, 2007 protest letter. By a letter dated ██████████, 2007, ██████████ was requested to provide on or before ██████████, 2007 documentation that would support its position on the remaining issues presented by its protest.

Nothing was submitted by the taxpayer on or before ██████████, 2007. By letters dated ██████████, 2008 and ██████████, 2008, ██████████ was again requested to provide documentation in support of its protest. Again, nothing has been submitted in response to these requests nor has any payment been made on the assessments.

The assessments in question are presumed to be valid and it is the taxpayer's burden to prove otherwise. Revenue Cabinet v. Gillig, 957 S.W.2d 206 (Ky. 1997); Walter G. Hougland & Sons v. McCracken County Board of Supervisors, 306 Ky. 234, 206 S.W.2d 951 (1947). ██████████, Inc. has had ample time to meet its burden of proof.

Therefore, the outstanding Tangible Personal Property Tax assessments totaling \$██████████ (plus applicable interest and penalties) are hereby determined to be legitimate liabilities of ██████████, Inc. due to the Commonwealth of Kentucky.

This letter is the final ruling of the Kentucky 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 40602-2120, 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 that 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 appeals before the Board is governed by the following rules set forth in Section 2 (3) of 802 KAR 1:010:

1. An individual may represent himself in hearings before the Board;
2. An individual who is not an attorney may not represent any other individual, corporation, trust, estate, or partnership before the Board; and
3. An attorney who is not licensed to practice in Kentucky may practice before the Board if he complies with Rule 3.030(2) of the Rules of the Kentucky Supreme Court.

██████████, Inc.

September 5, 2008 – Final Ruling No. 2008-59

Page 3

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

Sincerely,
Finance and Administration Cabinet

A handwritten signature in dark ink, appearing to read "Jason Snyder", written over a horizontal line.

Jason Snyder
Executive Director
Legal Services for Revenue

CERTIFIED MAIL
RETURN RECEIPT REQUESTED