



STEVEN L. BESHEAR
Governor

FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
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LORI HUDSON FLANERY
Secretary

THOMAS B. MILLER
Commissioner

In the matter of:

[REDACTED], PLLC

Contact: [REDACTED]

FINAL RULING NO. 2012-11
March 14, 2012

Tangible Property Tax Assessment
January 1, 2009

FINAL RULING

The Kentucky Department of Revenue currently has outstanding tangible personal property ad valorem tax assessment against [REDACTED], PLLC ("[REDACTED]") totaling \$[REDACTED] (plus applicable interest and penalties) for the assessment date of January 1, 2009. A breakdown of the assessment is shown in the chart below:

Tax Year	Tax Due	Interest As of 03/14/2012	Penalty As of 03/14/2012	Total Due As of 03/14/2012
January 1, 2009	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]

[REDACTED] is a professional limited liability that provides legal services. By a letter dated [REDACTED] 2010, [REDACTED] protested the assessment disputing the economic life classification assigned to certain of its property in arriving at the assessment.

The Department sent a letter on [REDACTED] 2010 requesting documentation in support of its protest. It received no response and sent another letter on [REDACTED] 2011. To date, the Department has not received any supporting documentation from [REDACTED].

At issue is whether [REDACTED] has complied with the requirements of KRS 131.110(1), which states in pertinent part:

The protest shall be accompanied by a supporting statement setting forth the grounds upon which the protest is made. Upon written request, the department may extend the time for filing the supporting statement if it appears the delay is necessary and unavoidable.

The Kentucky courts have held that this statutory provision imposes upon a taxpayer protesting an assessment or a refund denial a legal duty to provide the Department with “something more substantial than mere denials of tax liability.” Eagle Machine Co., Inc. v. Commonwealth ex rel. Gillis, 698 S.W.2d 528, 530 (Ky.App. 1985). In order to make a valid protest, a taxpayer must “provide financial statements, records or some other documentation that would allow the Revenue Department some basis for reconsideration.” Id. at 529.

The courts have further held that KRS 131.110(1) is “mandatory in nature” and that failure to submit documentation as it requires will result in the taxpayer’s loss of the right to further review of the assessment or refund denial in question. Scotty’s Construction Co. v. Revenue Cabinet, 779 S.W.2d 234 (Ky.App., 1989). In both Scotty’s Construction and Eagle Machine, the taxpayers failed to provide any substantial information in support of their denials of tax liability, despite being given ample opportunity to do. The same is true in this matter.

Therefore, the outstanding tangible personal property ad valorem tax assessment totaling \$██████████ (plus applicable interest and penalties) are legitimate liabilities of ██████████, PLLC due to 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 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 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 those 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. Any party appealing a final ruling to the Board other than an individual, such as a corporation, limited liability company, partnership, joint venture, estate or other legal entity, shall be represented by an attorney in all proceedings before the Board, including the filing of the petition of appeal; and
4. An attorney who is not licensed to practice in Kentucky may practice before the Board only if he 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



E. Jeffrey Mosley

Interim Executive Director

Office of Legal Services for Revenue

CERTIFIED MAIL

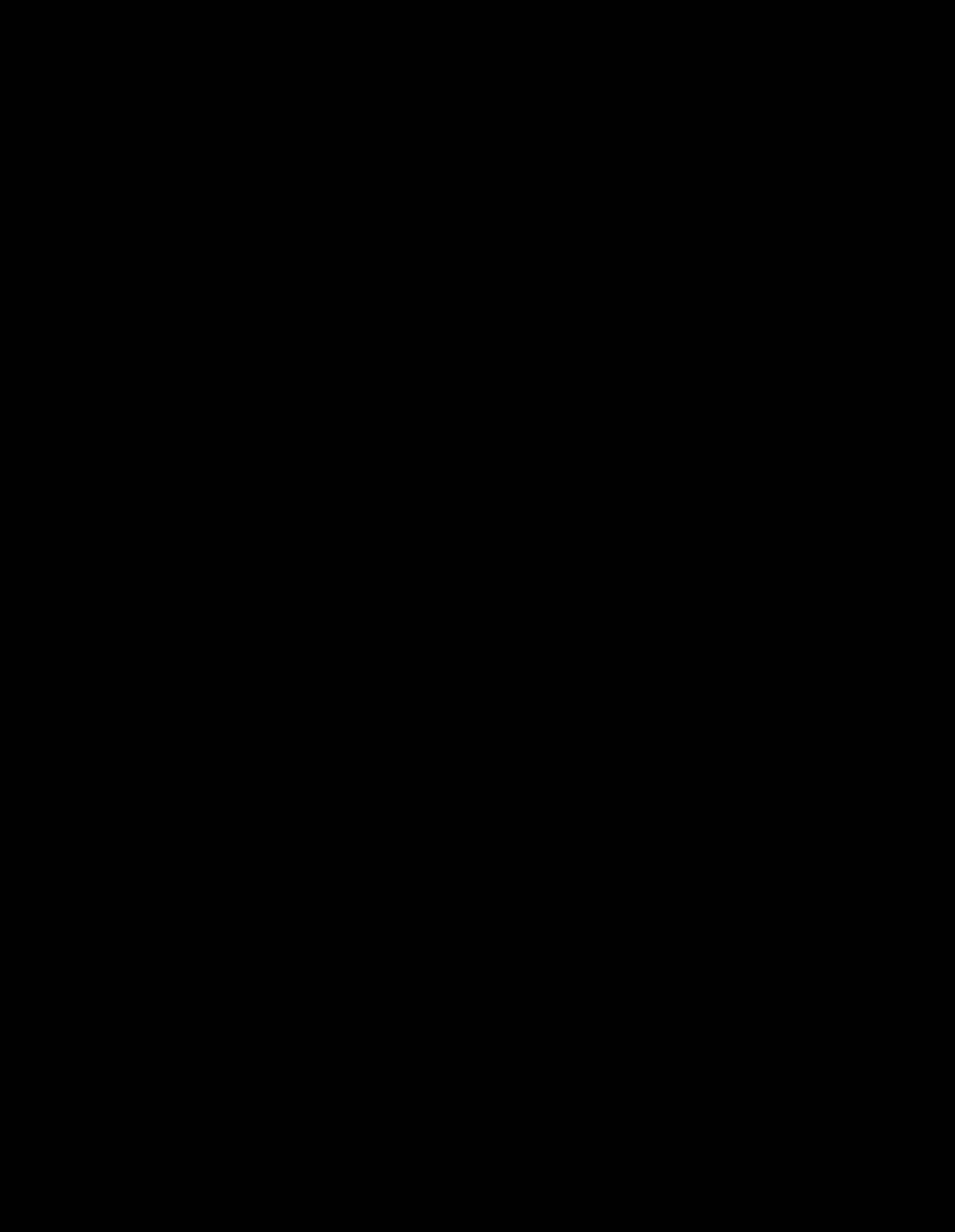
RETURN RECEIPT REQUESTED

The first part of the paper discusses the importance of the research and the objectives of the study. It then presents a literature review of the existing research on the topic. The second part of the paper describes the methodology used in the study, including the data collection and analysis techniques. The third part of the paper presents the results of the study, and the fourth part discusses the conclusions and implications of the findings. The paper concludes with a summary of the main points and a list of references.

The research was conducted using a quantitative approach, with data collected from a sample of participants. The data was then analyzed using statistical methods to determine the significance of the findings. The results of the study indicate that there is a significant relationship between the variables being studied. The findings have important implications for the field of research and for future studies.

The study was limited by several factors, including the sample size and the scope of the research. However, the findings provide valuable insights into the topic and suggest areas for further research. The research was conducted in a rigorous and systematic manner, and the results are reliable and valid.

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[REDACTED]

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