



ERNIE FLETCHER
GOVERNOR

OFFICE OF THE SECRETARY
FINANCE AND ADMINISTRATION CABINET
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ROBBIE RUDOLPH
SECRETARY

In the matter of:

[REDACTED], Inc.

Contact: [REDACTED]

FINAL RULING NO. 2006-45
May 25, 2006

Protest of Tangible Property Tax
For 1999 through 2003

FINAL RULING

The Kentucky Department of Revenue currently has outstanding tangible property tax assessments against [REDACTED], Inc. totaling \$ [REDACTED] (plus applicable interest and penalties) for the period January 1, 1999 through January 1, 2003. A breakdown of the assessments is shown in the chart below:

Tax Year	Tax Due	Interest As of 6/19/2006	Penalty As of 6/19/2006	Total Due As of 6/19/2006
January 1, 1999	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
January 1, 2000	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
January 1, 2001	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
January 1, 2002	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
January 1, 2003	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Totals	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]

[REDACTED], Inc. remitted a protest letter dated [REDACTED], 2004, stating the audit included small tools, supplies, and inventory which were no longer owned by the company. The protest letter referenced supporting documents that were not enclosed with the letter. Notification was sent to the taxpayer on [REDACTED], 2004, informing him of the missing documentation. A letter was sent on [REDACTED], 2006, asking the taxpayer to provide documentation to support his protest. To date, no documentation has been forthcoming.

████████████████████, Inc.
May 25, 2006 – Final Ruling No. 2006-45

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.

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

Sincerely,
FINANCE AND ADMINISTRATION CABINET



THOMAS H. BROWN
Director
Division of Protest Resolution

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

