



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

JONATHAN MILLER
Secretary

THOMAS B. MILLER
Commissioner

In the matter of:

████████████████████ COMPANY LLC

Contact:



FINAL RULING NO. 2009-14
February 10, 2009

Tangible Property Tax Assessment
January 1, 2004 through January 1, 2006

FINAL RULING

The Kentucky Department of Revenue currently has outstanding Tangible Personal Property Tax assessments against ██████████ Company LLC totaling \$████████ (plus applicable interest and penalties) for the assessment dates of 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 02/10/09	Penalty As of 02/10/09	Total Due As of 02/10/09
January 1, 2004	████████	████████	████████	████████
January 1, 2005	████████	████████	████████	████████
January 1, 2006	████████	████████	████████	████████
Totals	████████	████████	████████	████████

██████████ Company LLC ("██████████") is a full service graphic converter and printer of vehicle wraps, window graphics, banners, commercial signs, and floor graphics. ██████████ protested the outstanding assessments in a letter dated ██████████, 2008, disputing the assigned economic life classifications and the existence and/or ownership of selected properties held for taxation.

██████████ contended that printing equipment has a shorter economic life due to changing ink technology. ██████████ singled out the ██████████ year ownership of its “██████████” as an exemplar of the shorter economic life cycle of ██████████ equipment.

██████████ also protested the taxation of selected assets, taking the position these assets had been scrapped, abandoned, or sold.

A letter dated ██████████, 2008 was sent by the Department requesting supporting documentation for the assertions made by ██████████. No response was received and the Department sent a second request on ██████████, 2008 giving ██████████ yet another thirty (30) days to provide the requested documentation. To date, no documentation has been received.

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. Houglund & Sons v. McCracken County Board of Supervisors, 306 Ky. 234, 206 S.W.2d 951 (1947). ██████████ 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 deemed legitimate liabilities of ██████████ 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.

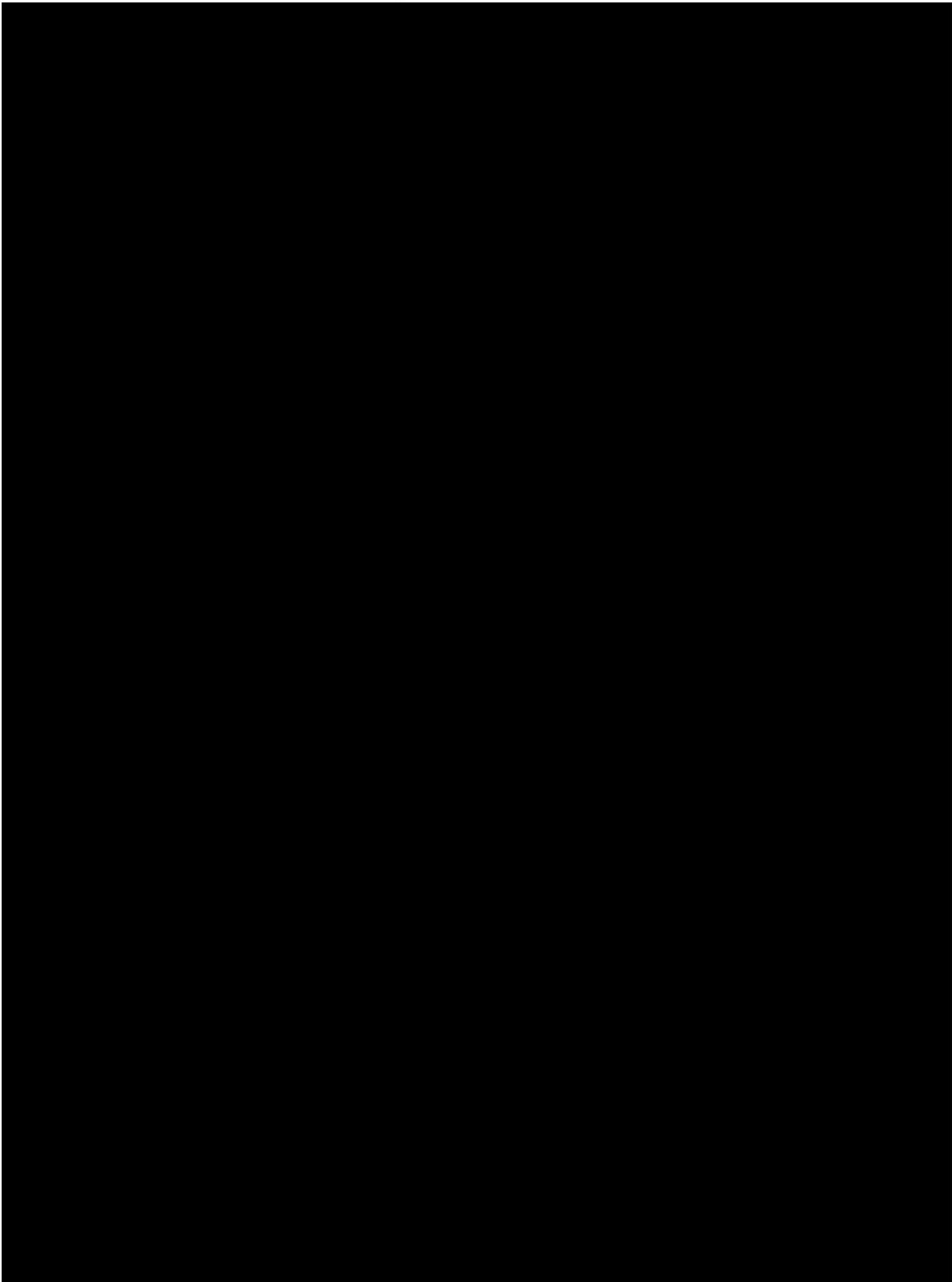
You will be notified by the Clerk of the Board of the date and time set for any hearing.

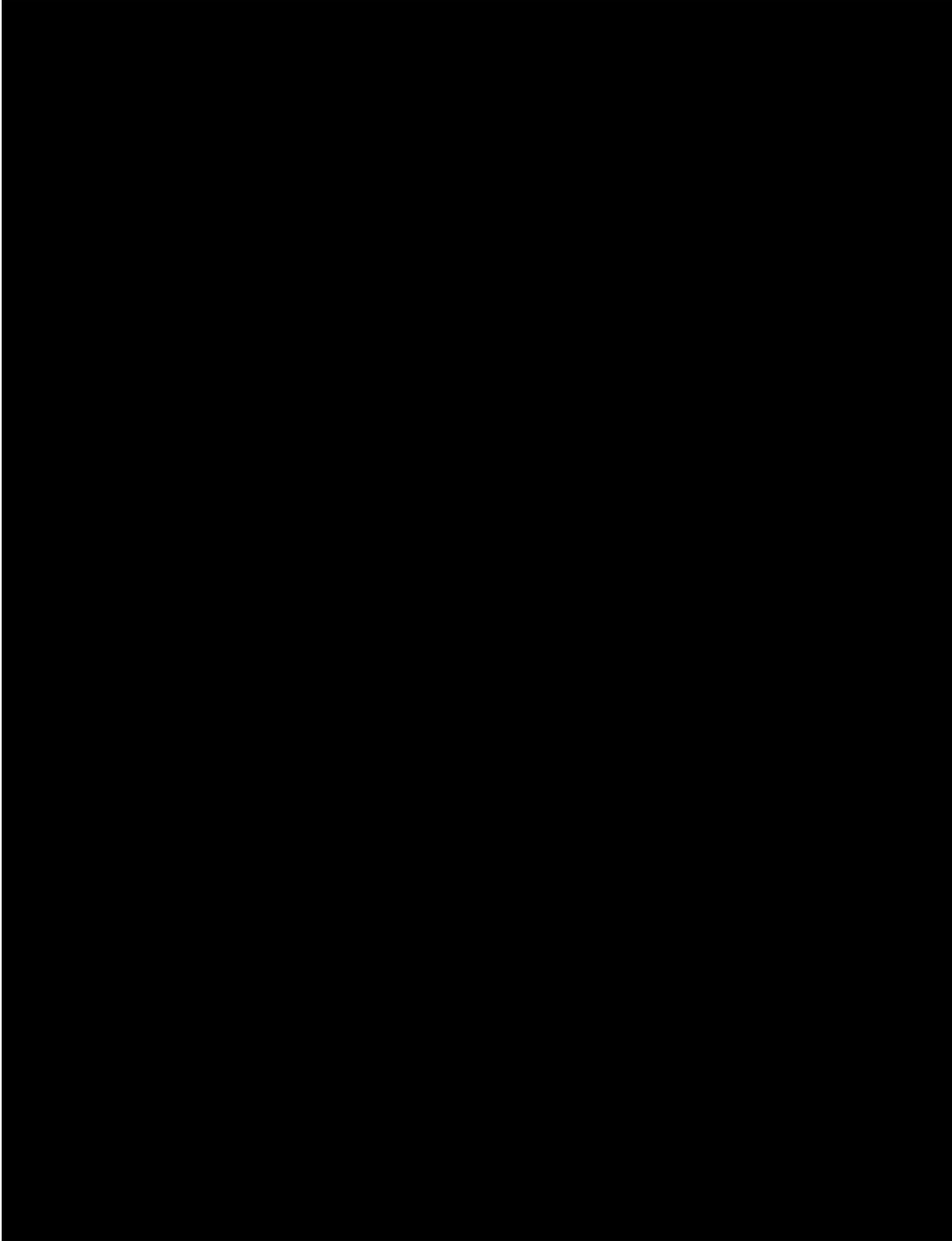
Sincerely,
FINANCE AND ADMINISTRATION CABINET

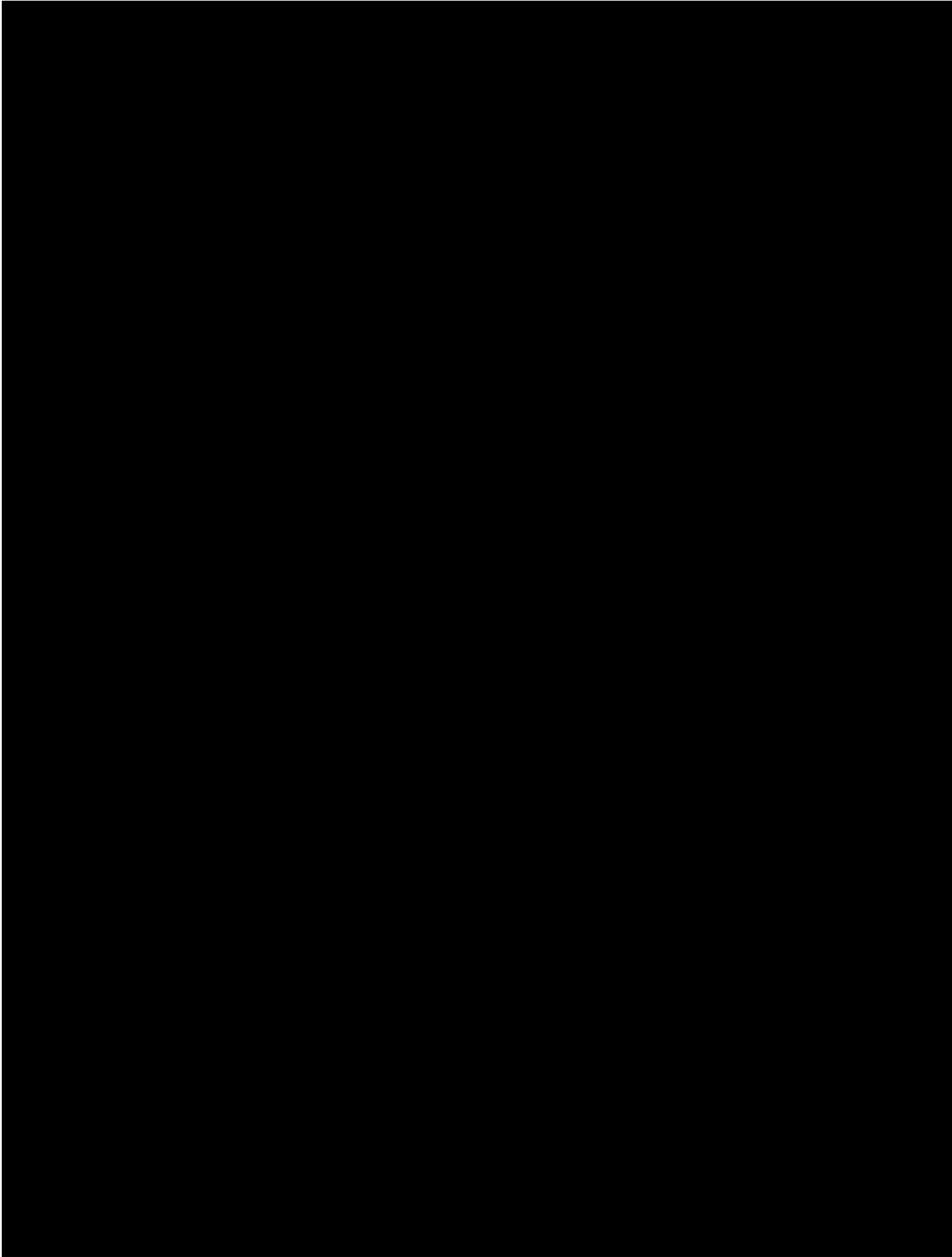


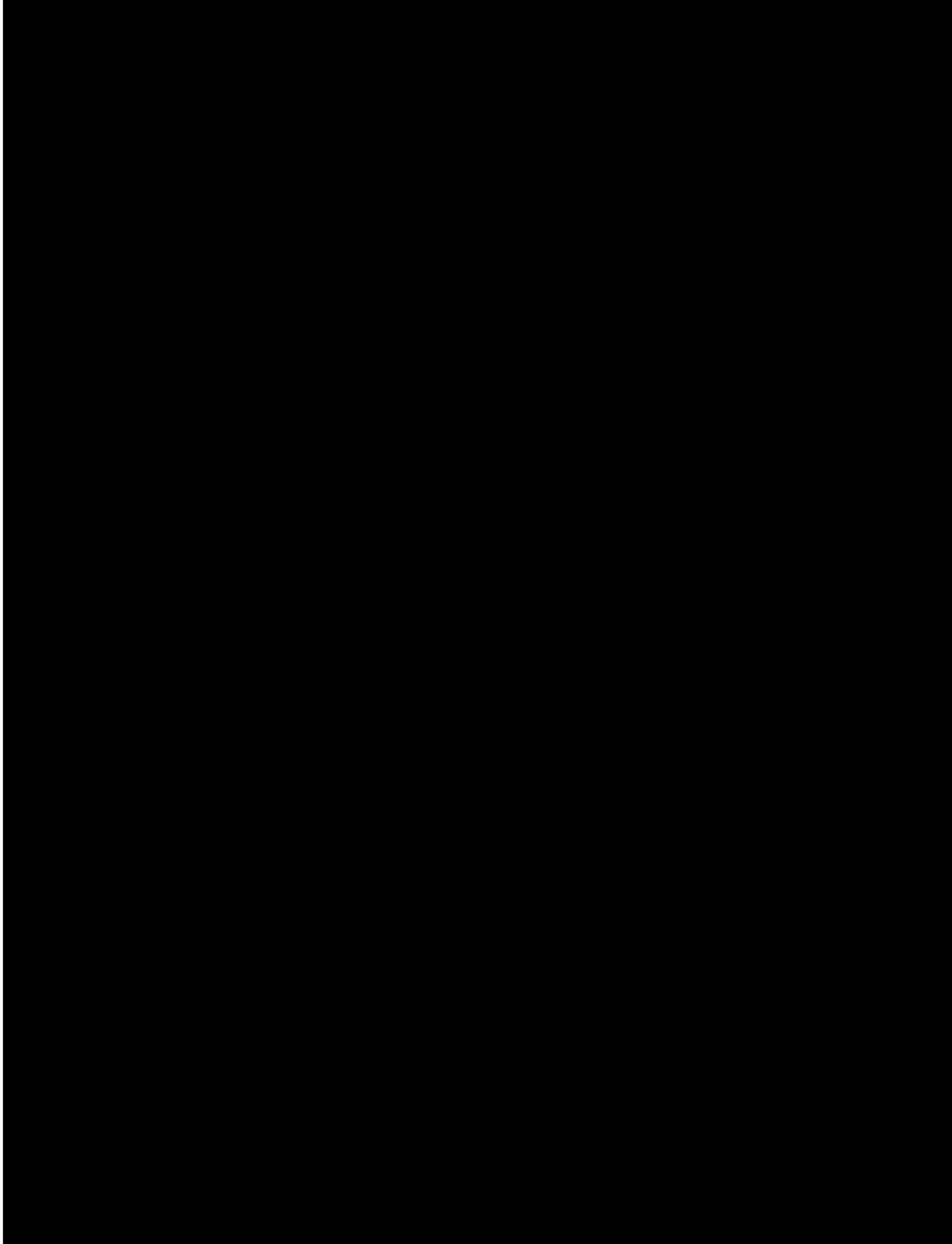
JASON SNYDER
Executive Director
Office of Legal Services for Revenue

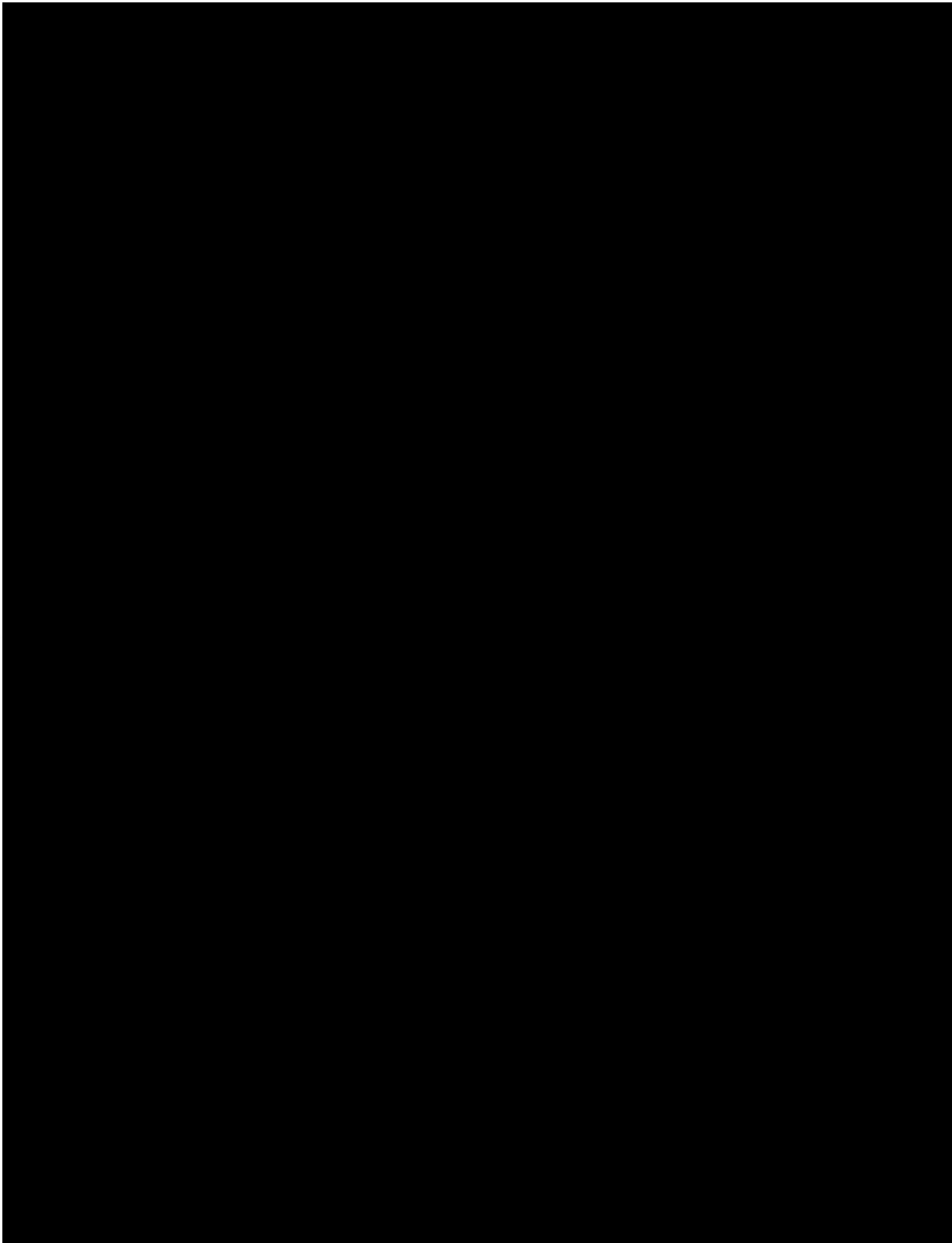
CERTIFIED MAIL
RETURN RECEIPT REQUESTED











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