2016 Kentucky State Tax Update

UK Income Tax Seminars

Kentucky Department of Revenue
Today’s Agenda

- What’s New?
- 2016 Legislation
- Individual Income Tax Updates
- Corporate Tax Updates
- Procedural Updates and Reminders
- DOR Contact Information
NEW ADMINISTRATION

- Finance & Administration Cabinet
  Secretary William M. Landrum III

- Department of Revenue
  Commissioner Daniel P. Bork

- Office of Income Taxation
  Executive Director C. Jane Harrison

- Office of Field Operations
  Executive Director Brent King

- Office of Tax Policy & Regulation
  Executive Director Ken Meng

http://revenue.ky.gov/Pages/Executive-Team.aspx
## New DOR Website

### Tax Area Contact Information

#### Alcohol Taxes

<table>
<thead>
<tr>
<th>Phone</th>
<th>(502) 564-6823</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
<td>Kentucky Department of Revenue</td>
</tr>
<tr>
<td></td>
<td>Excise Tax Section</td>
</tr>
<tr>
<td></td>
<td>Station 82</td>
</tr>
<tr>
<td></td>
<td>PO Box 1303</td>
</tr>
<tr>
<td></td>
<td>Frankfort, KY 40602-1303</td>
</tr>
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</table>

#### Bank Franchise Tax

<table>
<thead>
<tr>
<th>Phone</th>
<th>(502) 564-6823</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
<td>Kentucky Department of Revenue</td>
</tr>
<tr>
<td></td>
<td>Excise Tax Section</td>
</tr>
<tr>
<td></td>
<td>Station 82</td>
</tr>
<tr>
<td></td>
<td>PO Box 1203</td>
</tr>
<tr>
<td></td>
<td>Frankfort, KY 40602-1203</td>
</tr>
</tbody>
</table>

#### Business Property Taxes

<table>
<thead>
<tr>
<th>Phone</th>
<th>(502) 564-2557</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fax</td>
<td>(502) 564-8192</td>
</tr>
<tr>
<td>Address</td>
<td>Kentucky Department of Revenue</td>
</tr>
<tr>
<td></td>
<td>Division of State Valuation</td>
</tr>
<tr>
<td></td>
<td>501 High Street, Station 82</td>
</tr>
<tr>
<td></td>
<td>Frankfort, KY 40601</td>
</tr>
</tbody>
</table>

#### Business Registration

<table>
<thead>
<tr>
<th>Phone</th>
<th>(502) 564-3306</th>
</tr>
</thead>
</table>
Enhancements to One Stop will allow electronic filing of the following tax types:

- Sales and Use Tax
- Consumer’s Use Tax
- Transient Room Tax
- Motor Vehicle Tire Fee
- CMRS Prepaid Service Fee (as of February 2017)

WRAPS (Withholding Return and Payment System) may also be accessed through One Stop
What's New in the Commonwealth

Red Tape Reduction Initiative

- Announced by Governor Bevin on July 6, 2016
- Department of Revenue regulations
  - KAR Title 103
- Suggestions by public are welcomed
- Submit suggestions to:
  www.RedTapeReduction.com
WHAT’S NEW IN THE COMMONWEALTH

Kentucky Board of Tax Appeals

- As of October 1, 2016, now the Kentucky Claims Commission
  - Board of Claims
  - Crime Victims Compensation Board
  - Kentucky Board of Tax Appeals

- Streamlined, more efficient, cost savings

- Allows faster payouts to crime victims and healthcare providers
  - Currently at a $2 million backlog
Corporate and Individual Income Tax

- **Internal Revenue Code Update to 12/31/2015**
  - HB 80
  - Calendar year filers:
    - Effective for tax years beginning January 1, 2017 and after
  - Fiscal year filers:
    - Effective for tax years beginning April 27, 2016 and after
  - Enter differences related to the applicable IRC date on the other additions and/or subtractions line on the return
  - Exceptions:
    - KRS 141.0101
2016 LEGISLATIVE UPDATE

Property Tax

- Landfill Property Assessments
  - HB 402
  - Removes landfills from being classified as public service companies for property tax purposes
  - Landfills will now be taxed under KRS chapter 132 and treated as tangible property assessments
  - Effective for assessments beginning on or after January 1, 2017
  - 103 KAR 8:160
    - Prescribes the specific valuation method
    - Adopts a nationally recognized methodology recommended by the International Association of Assessing Officers (IAAO)
2016 LEGISLATIVE UPDATE

Miscellaneous Tax

- **911 Prepaid Service Charge**
  - HB 585
  - Beginning January 1, 2017
  - Commercial Mobile Radio Service (CMRS) prepaid service charge
  - Imposed on all retail transactions involving the purchase or sale of:
    - Prepaid cellular phones
    - Prepaid calling cards for cellular phones
    - Additional minutes or airtime for a prepaid cellular phone
    - Additional minutes or airtime for a prepaid calling card for cellular phones
  - $0.93 per retail transaction paid by purchaser at time of purchase
  - Retailer will remit collected service charges to DOR on monthly basis
  - DOR will distribute the funds to the Kentucky 911 Services Board
  - Must be filed electronically
Sales Tax

- **Nonprofit Institution Sales and Use Tax Exemption Modified**
  - HB 52
  - Effective August 1, 2016
  - Expands the nonprofit institution sales and use tax exemption provided under KRS 139.495 to include:
    - Purchases made by any resident, single member LLC:
      - That is wholly owned and controlled by a resident or nonresident nonprofit educational, charitable, or religious institution which has qualified for exemption from federal taxation under section 501(c)(3) AND
      - That is a disregarded entity for federal income tax purposes
2016 LEGISLATIVE UPDATE

Sales Tax and Economic Development

- **Kentucky Industrial Revitalization Act (KIRA) Amendment**
  - **HB 535**
  - Amends KRS 139.480 to:
    - Exempt certain purchases made as part of an approved supplemental project under KIRA from sales tax
    - Exemption applies to sales made on or after July 1, 2018 and during the term of the approved supplemental project
  - Amends KRS 154.26-080 to:
    - Extend time to undertake supplemental project to 60 months
    - Reduce minimum number of employees at economic revitalization site to 100
    - Reduce required additional costs for improvement to blast furnace to $5 million
    - Add requirement that blast furnace was idled due to unfairly traded imports of carbon steel, with resulting layoffs of more than 550 employees
2016 LEGISLATIVE UPDATE

Excise Tax

○ Transient Room Tax
  • HB 55
  • Effective July 15, 2016
  • Allows an urban-county government to levy an additional transient room tax not to exceed 2.5% to provide funding for a project that renovates, expands or improves a convention center
  • Levy proceeds may only be used for the direct expenditure for, or repayment of debt associated, with the project
  • Sunset provision effective upon completion of the project and repayment of all associated debt
  • KRS 153.450
2016 LEGISLATIVE UPDATE

All Taxes

- **Administrative Regulation Procedures**
  - SB 129
  - Effective July 14, 2016
  - Eliminates the requirement that the Department publish its tax forms and instructions through the promulgation of an administrative regulation
  - Forms will still be available on the DOR website: http://revenue.ky.gov/Get-Help/Pages/Forms.aspx
  - Taxpayers and practitioners can still order forms from DOR
INDIVIDUAL INCOME TAX

Fraud Deterrence Measures

- **Identity Verification Measures**
  - Driver’s license or state issued ID numbers on returns

- **Quizzes for Taxpayers**
  - Many taxpayers will be notified by letter that they are required to take the ID Confirmation Quiz to confirm their identity
  - It takes about five (5) minutes to complete
  - Best to complete it online at [https://iitquiz.ky.gov](https://iitquiz.ky.gov) but can be taken over the phone
  - If taxpayer fails the quiz after two (2) attempts, must send additional information to DOR
Effectiveness of Fraud Prevention Measures

- **Statistics on DOR Fraud Prevention**
  - During calendar year 2016, DOR fraud prevention measures have:
    - Saved over $17.8 million in potentially fraudulent refunds from being sent out
    - Caught over 25,000 potentially fraudulent returns (stopping approximately $700.00 per return)
# Individual Income Tax

## Updated Figures

<table>
<thead>
<tr>
<th>Family Size Tax Credit</th>
<th>2016 Threshold for 100% Credit</th>
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</thead>
<tbody>
<tr>
<td>Family size of 1</td>
<td>$11,880</td>
</tr>
<tr>
<td>Family size of 2</td>
<td>$16,020</td>
</tr>
<tr>
<td>Family size of 3</td>
<td>$20,160</td>
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<tr>
<td>Family size of 4 or more</td>
<td>$24,300</td>
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</table>

## 2016 Itemized Deduction Limitation Thresholds

<table>
<thead>
<tr>
<th>Type</th>
<th>Threshold</th>
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<tbody>
<tr>
<td>Single or MFJ</td>
<td>$184,850</td>
</tr>
<tr>
<td>MFS – Combined or Separate Returns</td>
<td>$92,425</td>
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## 2016 Standard Deduction

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>2016 Standard Deduction</td>
<td>$2,460</td>
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## 2017 Standard Deduction

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>2017 Standard Deduction</td>
<td>$2,480</td>
</tr>
</tbody>
</table>
INDIVIDUAL INCOME TAX

Tax Refund Designations – New for Tax Year 2016

Effective for taxable years beginning on or after January 1, 2016, new check boxes have been added to Kentucky Individual Income Tax Returns which allow a designation of all or a portion of an individual’s refund to be contributed to the taxpayer’s trust fund of choice. The three new designations are:

- Kentucky Special Olympics
  - House Bill 178

- Pediatric Cancer Research Trust Fund
  - Senate Bill 82

- Rape Crisis Center Trust Fund
  - Senate Bill 82
INDIVIDUAL INCOME TAX

Military Spouse Checkbox on Form 740-NP

- Military spouse income is not taxable to Kentucky if the filer is living in Kentucky solely due to spouse’s military assignment

- Military spouses use the 740-NP to request a refund of withholding paid to Kentucky

- Military spouses must file returns in their state of residence if an income tax filing is required
INDIVIDUAL & CORPORATE INCOME TAX

Schedule FD Reminders

- Food Donation tax credit will be available until December 31, 2017
- Unused credit may be carried forward up to four (4) years

![2016 Carryforward Worksheet]

- Qualified taxpayers are allowed a nonrefundable tax credit equal to ten percent (10%) of the value of the donated agricultural products
- KRS 141.392
INDIVIDUAL & CORPORATE INCOME TAX

Addition to Schedule FD

- Qualifying questions have been added to page 1 Part I of the form to help eliminate invalid claims

Part I - Qualifications

- Are you a person responsible for and deriving income from:
  1. Growing fruits, vegetables, or other edible agricultural products; or
  2. Raising beef, poultry, pork, fish, or other edible agricultural products? □ YES □ NO

- Was the edible agricultural products that is intended for and fit for human consumption raised or grown in Kentucky? □ YES □ NO

- Was the edible agricultural products provided free of fee or charge to a nonprofit food program operating in Kentucky? □ YES □ NO

If you answered “No” to any of these questions above, STOP, you do not qualify for this credit.
If you answered “Yes” to all questions above, go to Part II.
INDIVIDUAL & CORPORATE INCOME TAX

Expiration of Tax Credits

- **ENERGY STAR Home or ENERGY STAR Manufactured Home Tax Credit**
  - Form 8908-K
  - For taxable periods beginning before January 1, 2016
  - KRS 141.435 and KRS 141.437

- **Energy Efficiency Products Tax Credit**
  - Form 5695-K
  - For taxable periods beginning before January 1, 2016
  - One year carryforward from tax year 2015 may still be used
    - Corporate – Schedule TCS, Part II, Line 16
    - Individual – Form 740, Section A, Line 18
    - KRS 141.435-436
## SECTION A — BUSINESS INCENTIVE AND OTHER TAX CREDITS

<table>
<thead>
<tr>
<th></th>
<th>A. Spouse</th>
<th>B. Yourself</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Enter nonrefundable limited liability entity credit (KRS 141.0401(2))</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>Enter Kentucky small business tax credit</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>Enter skills training investment credit (attach copy(ies) of certification)</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>Enter nonrefundable certified rehabilitation credit (KRS 171.397(1)(a))</td>
<td>4</td>
</tr>
<tr>
<td>5</td>
<td>Enter credit for tax paid to another state (attach copy of other state's return(s))</td>
<td>5</td>
</tr>
<tr>
<td>6</td>
<td>Enter unemployment credit (attach Schedule UTC)</td>
<td>6</td>
</tr>
<tr>
<td>7</td>
<td>Enter recycling and/or composting equipment credit (attach Schedule RC)</td>
<td>7</td>
</tr>
<tr>
<td>8</td>
<td>Enter Kentucky investment fund credit (attach copy(ies) of certification)</td>
<td>8</td>
</tr>
<tr>
<td>9</td>
<td>Enter coal incentive credit</td>
<td>9</td>
</tr>
<tr>
<td>10</td>
<td>Enter qualified research facility credit (attach Schedule QR)</td>
<td>10</td>
</tr>
<tr>
<td>11</td>
<td>Enter GED incentive credit (attach Form DAEL-31)</td>
<td>11</td>
</tr>
<tr>
<td>12</td>
<td>Enter voluntary environmental remediation credit (attach Schedule VERB)</td>
<td>12</td>
</tr>
<tr>
<td>13</td>
<td>Enter biodiesel and renewable diesel credit</td>
<td>13</td>
</tr>
<tr>
<td>14</td>
<td>Enter environmental stewardship credit</td>
<td>14</td>
</tr>
<tr>
<td>15</td>
<td>Enter clean coal incentive credit</td>
<td>15</td>
</tr>
<tr>
<td>16</td>
<td>Enter ethanol credit (attach Schedule ETH)</td>
<td>16</td>
</tr>
<tr>
<td>17</td>
<td>Enter cellulosic ethanol credit (attach Schedule CELL)</td>
<td>17</td>
</tr>
<tr>
<td>18</td>
<td>Enter energy efficiency products credit carryforward from 2015</td>
<td>18</td>
</tr>
</tbody>
</table>

Continue to page 3 to complete Section A
INDIVIDUAL & CORPORATE INCOME TAX

Changes to Tax Credits

- Kentucky Small Business Tax Credit (KSBTC)
  - Previously referred to as “Kentucky Small Business Investment Credit (KSBIC)”
  - The name of the credit on all forms and instructions is now consistent with the name as referenced in KRS 141.384
  - No change in the credit or the requirements

- Endow Kentucky Tax Credit
  - Credit awarded each fiscal year increased from $500,000 to $1,000,000
    - NEW for fiscal years beginning on or after July 1, 2016
    - Legislative reference: 2014 House Bill 208
  - KRS 141.438 and 103 KAR 15:195

http://revenue.ky.gov/Business/Pages/Endow-Kentucky-Tax-Credit.aspx
INDIVIDUAL & CORPORATE INCOME TAX

Electronic Filing

- Individual
  - 88% of returns were e-filed in 2016

- Corporate
  - Over 150% increase in e-filing in 2016 over 2015
    - Most growth in S Corporations and Partnerships
  - Error rate – 19%
    - Most common error: incorrect Kentucky Corporation / LLET Account Number
  - Contact Registration at (502) 564-3306 if account number is not known
**FILING YEAR 2017 ELECTRONIC FILING**

Kentucky follows the IRS for return acceptance dates

<table>
<thead>
<tr>
<th>Filing Year</th>
<th>Form</th>
<th>Payment/Refund</th>
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<tbody>
<tr>
<td>2017</td>
<td>Form 740</td>
<td>E-Pay &amp; Direct Deposit of Refund</td>
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<tr>
<td></td>
<td>Form 740-NP</td>
<td>E-Pay</td>
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<tr>
<td></td>
<td>**Form 740-NP-R ***</td>
<td>E-Pay</td>
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<td>**Form 740-X ***</td>
<td>E-Pay</td>
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<tr>
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<td>Form 720</td>
<td>E-Pay</td>
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<tr>
<td></td>
<td>**Form 720 (consolidated) ***</td>
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<tr>
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<td>Form 720S</td>
<td>E-Pay</td>
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<tr>
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<td>**Form 725 ***</td>
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<tr>
<td></td>
<td>Form 765</td>
<td>E-Pay</td>
</tr>
<tr>
<td></td>
<td>Form 765-GP</td>
<td>E-Pay</td>
</tr>
</tbody>
</table>

*Projected to be available for e-filing during the 2017 Filing Year*
**INTEREST RATES**

The adjusted prime rate charged by banks is used to set the tax interest rate that the Kentucky Department of Revenue charges on unpaid taxes and pays on refunds that are subject to interest due.

- **Interest rates for 2017:**
  - Rate charged on unpaid taxes is 5%
    - Base rate of 3% plus 2%
  - Rate paid when interest is due on a refund is 1%
    - Base rate of 3% minus 2%

- **KRS 131.183**
CORPORATION INCOME TAX

Kentucky Nonresident Withholding (NRWH) Account Number

- New 9 digit account number
- Newly registered businesses (registered via One Stop or paper)
  - Already receiving this number, if applicable
- Notification letters projected to be mailed to current NRWH filers
- Beginning in January 2017:
  - DOR will recognize the NRWH Account Number
- Use on the following forms:
  - Form PTE-WH (40A200)
  - Form 740NP-WH (40A201)
  - Form 740NP-WH-ES (40A201ES)
  - Form 40A201NP-WH-SL (NRWH Extension)
  - Form 740NP-WH-P (40A201-WHP)
**Corporation Income Tax**

**Form Updates**

- **New Lines Available for Use on Amended Filings:**

<table>
<thead>
<tr>
<th>New Line On Form</th>
<th>720</th>
<th>720S</th>
<th>725</th>
<th>765</th>
<th>740NP-WH</th>
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<tbody>
<tr>
<td>Income tax paid with original return</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>Income tax overpayment on original return</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>LLET paid with original return</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>LLET overpayment on original return</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
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</table>
Greetings Business Administrators,

The 2017 annual report for companies registered in Kentucky is due to be filed with the Kentucky Secretary of State’s office between January 1, 2017 and June 30, 2017.

To file your annual report online, use the link below and follow the on-screen instructions to submit your filing.

http://www.sos.ky.gov/bus/business-filings/Pages/Annual-Reports.aspx

If you have any questions, please call (502) 564-3490.

I also want to let you know about an exciting development: all eligible Kentuckians may now register to vote and update their voter registration ONLINE! Visit GoVoteKY.com and join the more than 60,000 other Kentuckians who have already used the online portal to register or update their registration.

My staff and I are always hard at work to make it easier for Kentuckians to do business with government.

Sincerely,
Alison Lundergan Grimes
Secretary of State
## PROCEDURAL UPDATES

- **New Mailing Addresses**
  - Most returns will be processed in Louisville for filing year 2017
  - New P.O. Box addresses
  - Use address shown on form

<table>
<thead>
<tr>
<th></th>
<th>With Payment</th>
<th>Without Payment</th>
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<tbody>
<tr>
<td>Individual Income Tax</td>
<td>KY Dept. of Revenue P.O. Box 856980</td>
<td>KY Dept. of Revenue P.O. Box 856970</td>
</tr>
<tr>
<td></td>
<td>Louisville, KY 40285-6980</td>
<td>Louisville, KY 40285-6970</td>
</tr>
<tr>
<td>Corporation Income Tax</td>
<td>KY Dept. of Revenue P.O. Box 856910</td>
<td>KY Dept. of Revenue P.O. Box 856905</td>
</tr>
<tr>
<td><em>Except 765-GPs &amp; 740NP-WHs</em></td>
<td>Louisville, KY 40285-6910</td>
<td>Louisville, KY 40285-6905</td>
</tr>
<tr>
<td>W-2s (Paper)</td>
<td></td>
<td>KY Dept. of Revenue P.O. Box 856950</td>
</tr>
<tr>
<td><em>Do not send final report w/ W-2s; only send W-2s and cover page</em></td>
<td></td>
<td>Louisville, KY 40285-6950</td>
</tr>
</tbody>
</table>

- Failure to send to correct address may result in processing delays
PROCEDURAL UPDATES

- P.O. Box 1231 is no longer in use
  - Previously for individual income e-file returns
  - Will be returned, increasing processing time

- Form 740-V, Kentucky Electronic Filing Payment Voucher
  - Use for e-file only
  - Do not attach to paper returns

- Form 740-ES, Kentucky Estimated Tax Voucher
  - Very limited number of vouchers will be mailed this year
  - Methods to obtain estimated vouchers
    - DOR website www.revenue.ky.gov
    - DOR forms area (502) 564-3658
PROCEDURAL REMINDERS

- Schedule LLET is NOT an extension form
  - Must be attached to the tax return when filed
  - Use Form 720SL to file an extension
- No staples, check stubs, hole punches
- Do not mail anything to 100 or 200 Fair Oaks Lane, Frankfort, KY
- Non-Revenue mail is not processed by DOR
- Do not use DOR envelopes for other personal or business mailings
- No envelopes (sealed or unsealed) inside another envelope
- Use the mailing address shown on the tax form you are sending
- Mail each return separately – every single return and/or voucher should be mailed in its own envelope
- Cut forms to size when instructed (vouchers, etc.)
- Review the DOR website for the newest version of forms
STAY IN CONTACT WITH DOR

- **Kentucky Business One Stop Portal**
  -onestop.ky.gov

- **Revenue Website**
  -revenue.ky.gov

- **Tax Alert**
  -News Tab ➔ Publications Section
  -Email Sarah.Johnson@ky.gov to be added to the email distribution list

- **Twitter**
  -@RevenueKY
TAXPAYER SERVICE CENTERS

Ashland Taxpayer Service Center
1539 Greenup Avenue, 41101-7695
(606) 920-2037

Bowling Green Taxpayer Service Center
201 West Professional Park Court, 42104-3278
(270) 746-7470

Corbin Taxpayer Service Center
15100 North US25E, Suite 2, 40701-6188
(606) 528-3322

Frankfort Taxpayer Service Center
501 High Street, 40601-2103
(502) 564-4581 (Taxpayer Assistance)

Hopkinsville Taxpayer Service Center
181 Hammond Drive, 42240-7926
(270) 889-6521

Louisville Taxpayer Service Center
600 West Cedar Street, 2nd Floor West, 40202-2310
(502) 595-4512

Northern Kentucky Taxpayer Service Center
Turfway Ridge Office Park
7310 Turfway Road, Suite 190, Florence, 41042-4871
(859) 371-9049

Owensboro Taxpayer Service Center
401 Frederica Street, Building C, Suite 201, 42301-6295
(270) 687-7301

Paducah Taxpayer Service Center
Clark Business Complex, Suite G
2928 Park Avenue, 42001-4024
(270) 575-7148

Pikeville Taxpayer Service Center
Uniplex Center, 126 Trivette Drive, Suite 203, 41501-1275
(606) 433-7675
REVENUE CONTACT PHONE NUMBERS

Automated Refund Line (Individual)  502-564-1600
Collections                  502-564-4921
Corporation Tax              502-564-8139
DOR One Stop Help Line      502-564-5053
E-Filing Assistance (Business Forms)  502-564-7926
E-Filing Assistance (Individual Forms) 502-564-7862
Field Operations            502-564-2113
Forms and Envelopes        502-564-3658
Individual Income Tax       502-564-4581
Inheritance Tax             502-564-4810
Local Government & County Fees  502-564-8785
<table>
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<th>Service</th>
<th>Phone Number</th>
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<tbody>
<tr>
<td>Miscellaneous Tax</td>
<td>502-564-2935</td>
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<tr>
<td>Motor Fuels</td>
<td>502-564-3853</td>
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<tr>
<td>Motor Vehicle Usage</td>
<td>502-564-4455</td>
</tr>
<tr>
<td>Ombudsman</td>
<td>502-564-7822</td>
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<tr>
<td>Property Tax</td>
<td>502-564-8338</td>
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<td>Protest Resolution</td>
<td>502-564-6734</td>
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<td>Registration</td>
<td>502-564-3306</td>
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<td>Sales &amp; Use Tax</td>
<td>502-564-5170</td>
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<td>Special Investigations</td>
<td>502-564-4470</td>
</tr>
<tr>
<td>State Operator</td>
<td>502-564-3130</td>
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<tr>
<td>Withholding (also use for WRAPS)</td>
<td>502-564-7287</td>
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QUESTIONS, CONCERNS, COMMENTS

THANK YOU FOR YOUR ATTENTION

PLEASE CLAP AND DON'T ASK TOUGH QUESTIONS
Office of Income Taxation  
Training Branch  
KY Department of Revenue  
501 High Street, Station 69  
Frankfort, KY 40601-2103

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