

Commonwealth of Kentucky



**2002 Tax Amnesty**  
**FINAL REPORT**

Paul E. Patton, Governor

Prepared by the  
Kentucky Revenue Cabinet  
Dana B. Mayton, Secretary

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# Table of Contents

Message from the Secretary .....	1
Statutory Parameters of Tax Amnesty Program .....	3
Public Information Campaign.....	5
Amnesty Implementation and Operations .....	7
Figure 1—Number of Incoming Toll-Free Telephone Calls During Amnesty .....	8
Figure 2—Number of Amnesty Applications Received per Week .....	9
Results of Tax Amnesty .....	11
Figure 3—Amnesty Applications Received In State vs. Out of State .....	11
Figure 4—Amounts Collected In State vs. Out of State .....	11
Figure 5—Number of Applications Received by Taxpayer Type .....	12
Figure 6—Amount Collected by Taxpayer Type .....	12
Figure 7—Number of Amnesty Applications Received by Payment Range .....	13
Figure 8—Amount Collected on Applications by Payment Range .....	13
Figure 9—Payment Amount Collected by Tax Type .....	14
Figure 10—Amount Collected for Amnesty-Eligible Periods by Tax Year .....	15
Figure 11—Amount Collected from Newly Registered Taxpayers .....	16
Figure 12—Number of Approved Amnesty Applications by Taxpayer Type .....	17
Figure 13—Number of Denied Amnesty Applications by Taxpayer Type .....	18
Figure 14—Number of Denied Amnesty Applications by Denial Reason .....	18
Figure 15—Total Collected by Tax Type .....	19
Figure 16—Total by Method of Collection .....	20
Figure 17—Protests Paid in Full .....	21
Figure 18—Protests Partially Paid With Open Issues Remaining .....	22
Figure 19—Settled Protests .....	22
Figure 20—Audits Reviewed and Paid Without Protest .....	23
Table 1—Tax Amnesty Results—Division of State Valuation .....	24
Figure 21—Map Showing Amount Paid by County .....	25
Report of County and State Tax Amnesty Applications .....	26
Appendix .....	47



## **Amnesty *Was* the Answer**

A Message from Secretary Dana Bynum Mayton

The 2002 Kentucky Tax Amnesty Program turned out to be “the answer” for both the Commonwealth and the taxpayers. More than 23,000 taxpayers participated in the program and paid over \$120 million in taxes. Included in the \$120 million that was paid during the amnesty period were monies that would have normally been collected during the fiscal year but were accelerated due to the amnesty program. The Revenue Cabinet has determined that approximately \$80 million would have normally been paid during the fiscal year and that tax amnesty netted approximately \$40 million in new and accelerated money after program expenses. Approximately 19,800 tax returns and more than 1,100 amended returns were filed by delinquent taxpayers.

Many factors contributed to the success of the 2002 Kentucky Tax Amnesty Program. Revenue Cabinet personnel did an excellent job conducting the advance research and the planning necessary for its implementation. The 2002 General Assembly enacted enabling legislation that offered a mix of incentives to encourage taxpayers to take advantage of tax amnesty, and penalties if they did not. Upon completion of a competitive bid process, the Revenue Cabinet contracted with an advertising agency that developed a comprehensive and effective award-winning ad campaign. A very dedicated and professional staff, which was drawn from all areas of the Revenue Cabinet, administered the day-to-day operations of the program and helped to spread the word throughout the state at local functions. Additionally, the cooperation and assistance of tax practitioners, attorneys, and other professionals throughout the Commonwealth aided tremendously in the successful 2002 Kentucky Tax Amnesty Program.

In planning for the 2002 Kentucky Tax Amnesty Program, the Revenue Cabinet relied heavily on the experiences of personnel involved in the 1988 Kentucky Tax Amnesty Program. The 1988 enabling legislation provided for the waiver of criminal prosecution, all civil penalties, and one-half of the interest. A total of 18,761 taxpayers participated in that program and paid a total of \$61,146,349. During the 1990 session of the Kentucky General Assembly, the House of Representatives passed House Resolution 72 commending the Revenue Cabinet for its outstanding administration of the 1988 program.

The Revenue Cabinet has prepared this final report of the 2002 Kentucky Tax Amnesty Program, which reflects not only statistics about the results of the program, but an explanation of the program’s operation. Hopefully this report will provide the reader with sufficient information about the program; however, should you have any further questions, please contact the Revenue Cabinet at (502) 564-3226.

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# **Statutory Parameters of 2002 Kentucky Tax Amnesty Program**

The 2002 Kentucky General Assembly authorized a tax amnesty program to be conducted during the Fiscal Year 2002-03. The program provided for the waiver of criminal prosecution and all civil penalties, interest, and fees on taxes due for eligible periods if the tax was paid during the tax amnesty period or during the term of an authorized installment payment plan. The Revenue Cabinet conducted the program for a period of 61 days from August 1, 2002, through September 30, 2002.

House Bill 614 was introduced in the House of Representatives on February 7, 2002. The bill was sponsored by Representatives Moberly, Sims, Belcher, Clark, Draud, Lee, Napier, Pasley, and Treesh. House Bill 614, which was passed and signed into law April 24, 2002, provided for the following program parameters:

## **✓ When**

A tax amnesty program was to be offered during the fiscal year ending June 30, 2003, for a period of not less than 60 or more than 120 days.

## **✓ Who**

All taxpayers who paid their taxes directly to the Revenue Cabinet would qualify for tax amnesty except those on notice of a criminal investigation or who were the subject of any criminal litigation for nonpayment, delinquency, evasion, or fraud in relation to any federal or state taxes.

## **✓ Taxes Included**

All taxes under the direct administrative jurisdiction of the Revenue Cabinet except ad valorem taxes levied on real property, motor vehicles, and motorboats (collected by the county clerk), and personal property taxes payable to local officials (e.g., furniture and fixtures, inventory) were to be covered.

## **✓ Tax Periods Included**

Only those tax periods ending on or after December 1, 1987, and ending prior to December 1, 2001, would be eligible for tax amnesty treatment. (The tax amnesty of 1988 included the tax periods ending prior to December 1, 1987.)

## **✓ Amnesty Incentives**

- All eligible taxpayers would have to pay only the tax due.
- All interest was to be waived on eligible tax periods.
- All penalties and cost of collection fees were to be waived on eligible tax periods.

## **✓ Post-Amnesty Period Provisions**

- The current 20 percent Cost of Collection Fee would be increased to 25 percent.
- A 25 percent Assessment Fee would be added to all additional liabilities assessed by the Revenue Cabinet for any amnesty-eligible period.

- A 50 percent Failure-to-File Fee would be added to any tax bill for an amnesty-eligible period issued by the Revenue Cabinet because of a taxpayer's failure to file a required tax return.
- The Revenue Cabinet would be authorized to publish a list of delinquent taxpayers. This list could be published on the Internet or through any medium available.
- Corporate officers and members of limited liability companies (LLCs) and limited liability partnerships (LLPs) would be individually liable for the payment of gasoline and special fuels taxes collected from their customers.
- Individual liability would be imposed on the responsible managers of LLCs and LLPs for sales and use, and withholding taxes. This provision would be effective retroactive to the date of the enabling legislation for LLCs and LLPs.
- A \$100 minimum Failure-to-File Penalty would be imposed for those taxpayers that fail to file returns after they have been requested by the Revenue Cabinet.

## Public Information Campaign

The advertising campaign for the 2002 Kentucky Tax Amnesty Program began with the hiring of a public relations/advertising firm to assist the Revenue Cabinet with getting the word out. After a competitive bid process, Paul Schultz Advertising of Louisville (PSA) was selected as the organization that would assist in marketing the tax amnesty program to the citizens of the Commonwealth.

The media campaign was structured to ensure the “Amnesty Is The Answer” motto became an integral part of the Kentucky landscape for the duration of the program. The message was included in television ads, radio commercials, outdoor billboards, and print publications. Because every opportunity was used to extend the message, the tax amnesty program was hard to miss.

The strategy developed by the Revenue Cabinet and PSA was direct and efficient. The campaign began with a media kick-off event in Frankfort that was broadcast simultaneously in 12 locations across the state where the program was introduced to the citizens of the Commonwealth. The kick-off generated public interest and put the “Get Right With The Government” jingle and the “Amnesty Is The Answer” signature message into the public eye. A sustained level of marketing was used throughout the eight-week campaign to maintain the public’s awareness of the program. Interspersed with this were constant media appearances and news coverage and for the final two weeks, updated notices that the “clock was ticking” and that the time for amnesty would soon come to an end.



While the Revenue Cabinet knew from experience that the majority of the amnesty amounts received would be from businesses and business owners, in order to ensure that everyone who might benefit from amnesty received the message, the advertising campaign was widespread. “Amnesty Man” and his message to “get right with the government” became a part of the audience’s morning and afternoon drive times, sporting events, and even a part of their morning coffee and doughnuts, or dinner in front of the television.

The Revenue Cabinet took advantage of 36 events which were held around the state to increase people’s awareness of amnesty. These events included:

- University of Kentucky football games
- University of Louisville football games
- Live radio remotes
- Grand openings
- Presentations to civic groups
- Kentucky State Fair

At these events, the Revenue Cabinet distributed various items including fans, nail files, piggy banks, t-shirts, and other trinkets with the amnesty message.

One of the most effective of these events was the Revenue Cabinet's presence at the University of Kentucky vs. the University of Louisville football game held on September 1, 2002. As tax amnesty ads were being advertised over 160 radio stations broadcasting the game and a national television audience (ESPN) tuned in to the game at home, Revenue Cabinet staff was distributing over 20,000 hand fans to spectators.

To aid in the advertising campaign and to assist in distributing information, a Web site ([www.amnesty.ky.gov](http://www.amnesty.ky.gov)) was developed that allowed potential tax amnesty participants access to all the information needed about amnesty. Taxpayers were able to download forms, review frequently asked questions, and send e-mails directly to Revenue Cabinet staff. The Web site was accessed over 132,000 times during the tax amnesty program.

On November 13, 2003, the Kentucky Association of Government Communicators recognized the Kentucky Revenue Cabinet for their tax amnesty campaign with their *Award of Excellence* as having the best statewide *Public Awareness Campaign*. The campaign also received *Awards of Excellence* for various components of the campaign, including *television, radio, and press packets*. *Awards of Merit* were received for *newswriting, 3-color brochure, print advertising, and trinkets and trash*.

# Amnesty Implementation and Operations

## Amnesty Application

The first task was the creation of the tax amnesty application for the taxpayer's use. Two separate applications were developed—prefilled and blank. The prefilled application listed existing accounts receivable information separated into schedules of taxes eligible for amnesty, taxes not eligible for amnesty, taxes currently under protest, and taxes for which a corporate officer or LLC manager could be held personally liable. The Revenue Cabinet believed this last section was especially important to LLC managers, since part of the tax amnesty legislation included post-amnesty provisions for LLC managers to be held personally liable for the business liabilities in sales and use, withholding, gasoline, and special fuels taxes.

A blank application was also developed for those taxpayers not identified with an outstanding account receivable, who might have returns and/or tax dollars to report and pay. These applications were distributed to Revenue Cabinet field offices throughout the Commonwealth and a copy was placed on the Revenue Cabinet's Web site as a downloadable form. Blank applications were also mailed, along with a cover letter, to taxpayers who had been selected for audit. Those taxpayers were advised that they could come forward and file amended returns during the amnesty period to avoid penalties, interest, and fees associated with audited liabilities.

## System Development and Processing

Once the application had been developed, the Revenue Cabinet began to focus on systems development and the development of processing procedures. The Revenue Cabinet partnered with the Governor's Office of Technology (GOT) to develop a separate database to track all amnesty applications sent and received. Cases already identified in the Revenue Cabinet's accounts receivable system (CARS) were loaded into the database and additional cases were added as applications were identified. Procedures on how amnesty applications would be processed were developed in cooperation with Revenue Cabinet accounting/processing employees. Three workgroups were identified to assist with processing applications, returns and payments, as well as taxpayer assistance:

- **Processing Team**—Employees were assigned the task of the initial processing of amnesty applications, as well as applicable returns and payment. This team was housed at the Revenue Cabinet's processing facilities for approximately four months.
- **Tax Specialists**—Employees throughout the Revenue Cabinet were appointed to handle tax specific questions and issues.
- **Application Review Team**—Employees were placed on special assignment from their regular work duties to assist in application processing, assist taxpayers with incomplete applications, respond to taxpayer inquiries regarding tax amnesty applications, and to identify and route cases for refund and other adjustments.

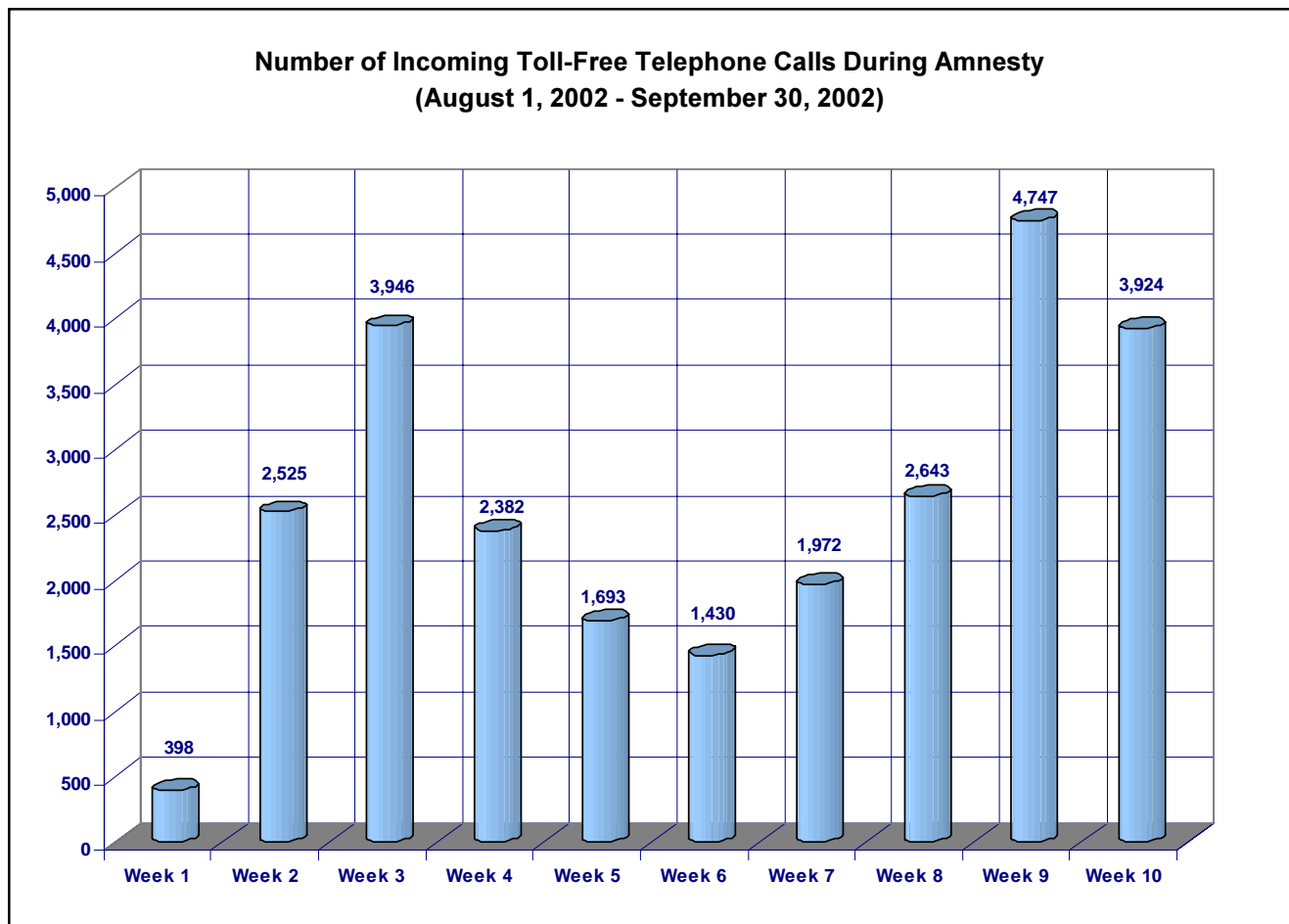
The Application Review Team also assisted in return and payment processing, which included processing credit card payments and the administration of approximately 1,500 short-term payment agreements.

## Toll-Free Number

A special toll-free telephone number was established to handle amnesty-related telephone calls. In addition to those employees who were specifically assigned to amnesty teams, approximately 50 Division of Collections employees were assigned to field incoming calls from the toll-free amnesty telephone line, in addition to their normal telephone duties. There were more than 25,000 incoming calls on the toll-free telephone number.

The following graph represents the number of incoming telephone calls, per week, on the toll-free line, from August 1, 2002, through September 30, 2002. These totals represent only a portion of the total number of incoming telephone calls regarding tax amnesty. Not included are telephone calls made to regular Revenue Cabinet numbers and telephone calls made to the taxpayer service centers located throughout the state.

Figure 1



## Training

To prepare Revenue Cabinet staff for the 2002 Kentucky Tax Amnesty Program, training sessions were developed and conducted. Staff was instructed on tax amnesty eligibility, processing procedures, and the use of the tax amnesty database.

## Mail Sent and Received

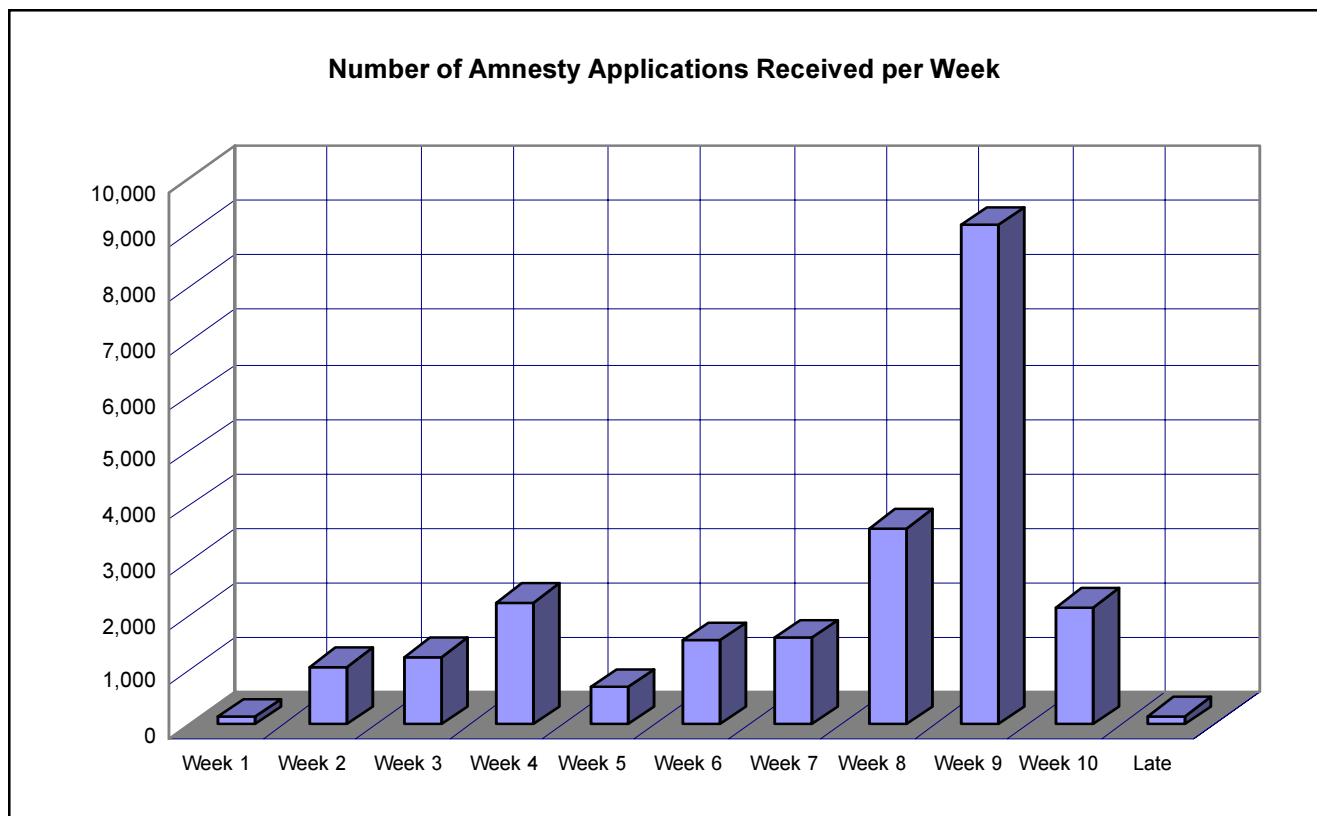
Although the tax amnesty program legislation was passed in April 2002, the Revenue Cabinet delayed the publicity campaign until late July 2002 and the mailing of all prefilled applications and target letters until August 2002, so as not to interrupt normal receipts collection before the amnesty period began.

An initial mailing of 93,382 prefilled tax amnesty applications was sent approximately one week before the beginning of amnesty. The Revenue Cabinet mailed an additional 5,827 prefilled applications after amnesty began as new taxpayer liabilities were identified.

Of the 23,592 applications received, 17,759 were submitted using the prefilled application form. The prefilled amnesty application greatly simplified the application process for the taxpayer. In many cases, the taxpayer simply had to sign the application and mail it in with a check.

The following graph represents the number of amnesty applications received each week from August 1, 2002, through September 30, 2002.

Figure 2



## **Operational Costs**

The General Assembly provided \$3.1 million for tax amnesty operations, of which the Revenue Cabinet expended \$2,771,001. The remainder of the budgeted funds were returned to the General Fund at the close of fiscal year 2003.

# Results of Tax Amnesty

## Where Did the Money Come From?

The Revenue Cabinet received 23,592 applications from taxpayers. Of these applications, 52 percent were from individuals and 48 percent were received from businesses. However, the majority of the total dollars collected came from businesses (86 percent), with only 14 percent from individuals. The graphs below represent the number of amnesty applications received from both in-state and out-of-state taxpayers, as well as the amount collected from each. The in-state/out-of-state distinction was established using the address on the amnesty application.

Figure 3

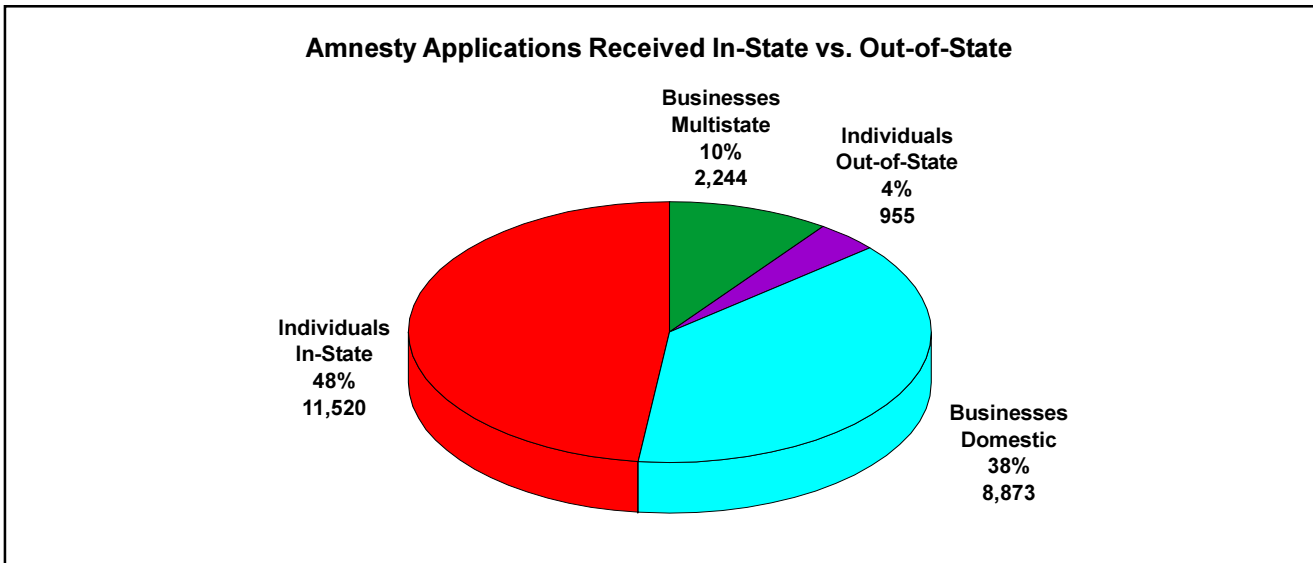
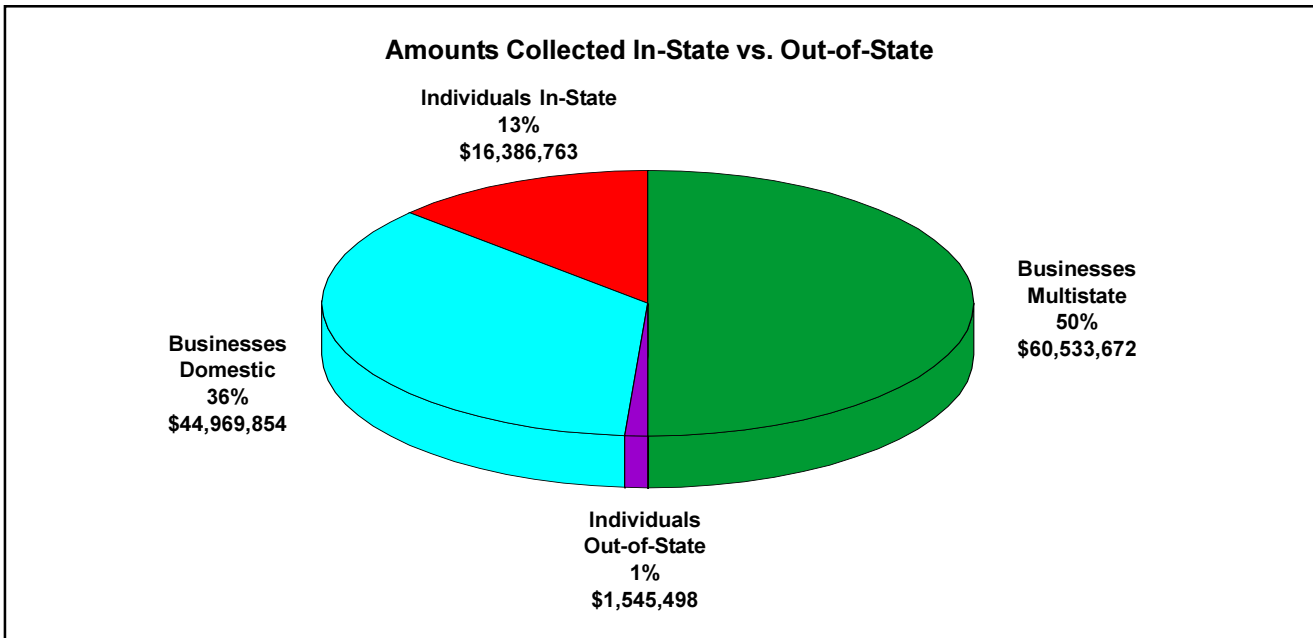


Figure 4



The Revenue Cabinet captured the number of tax amnesty applications received and the total amount collected from businesses, individuals, corporate officers, and LLC managers filing for amnesty. The results are included in the graphs below.

Figure 5

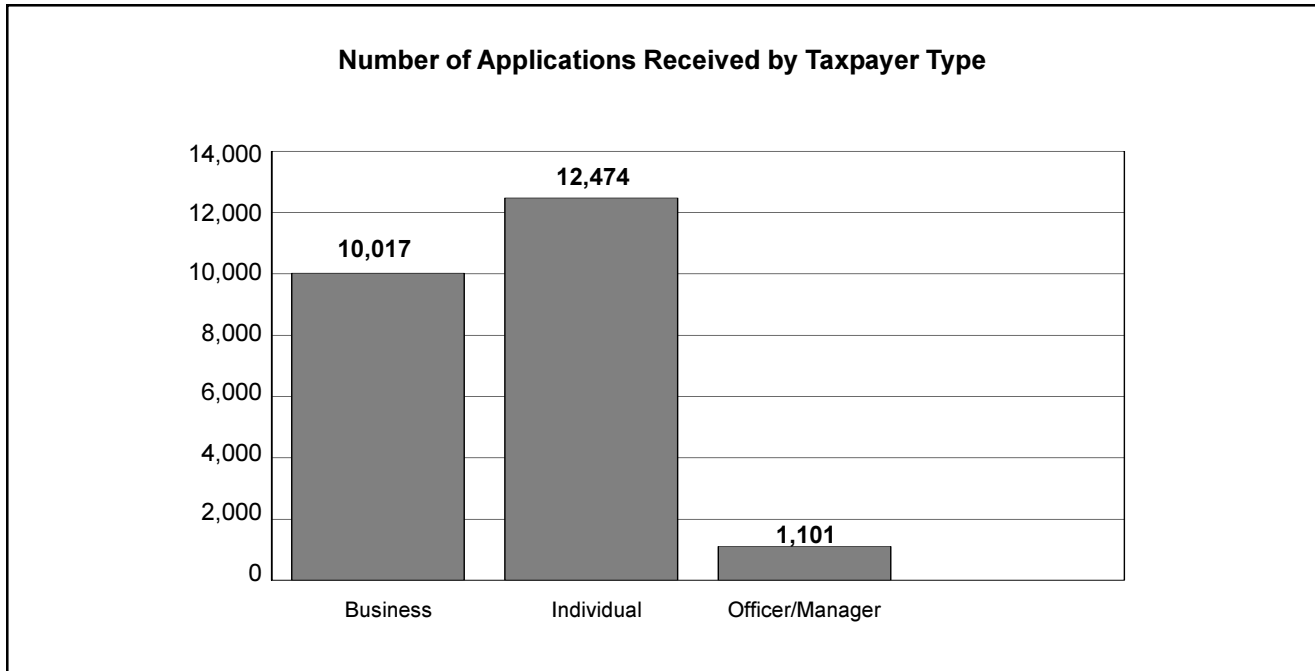
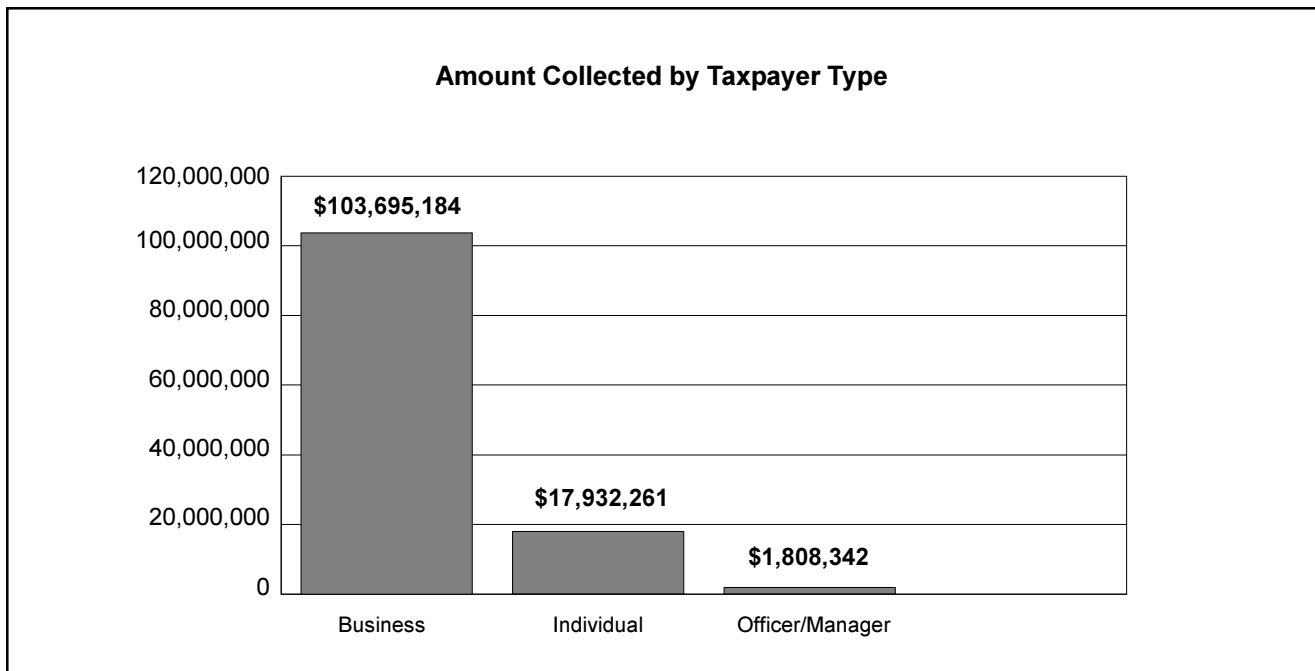


Figure 6



## Range of Payment Amounts

The largest number of taxpayers who participated in amnesty were those that paid between \$100 and \$500 with their applications (6,738). This represented approximately \$1.8 million, or 1.5 percent of the total collected. By contrast, only 12 taxpayers paid \$1 million or more with their applications with the total for those 12 taxpayers being approximately \$27 million, or 22 percent of the total collected. The graphs below detail the number of taxpayers filing by payment range and the total amounts collected in each range.

Figure 7

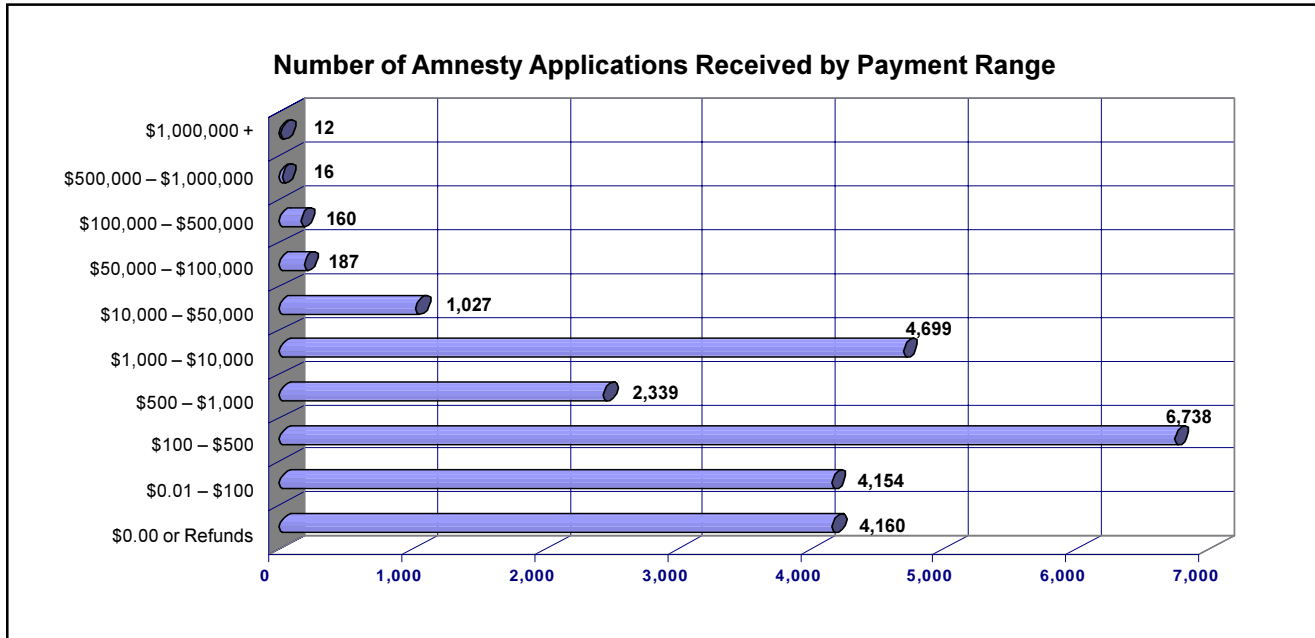
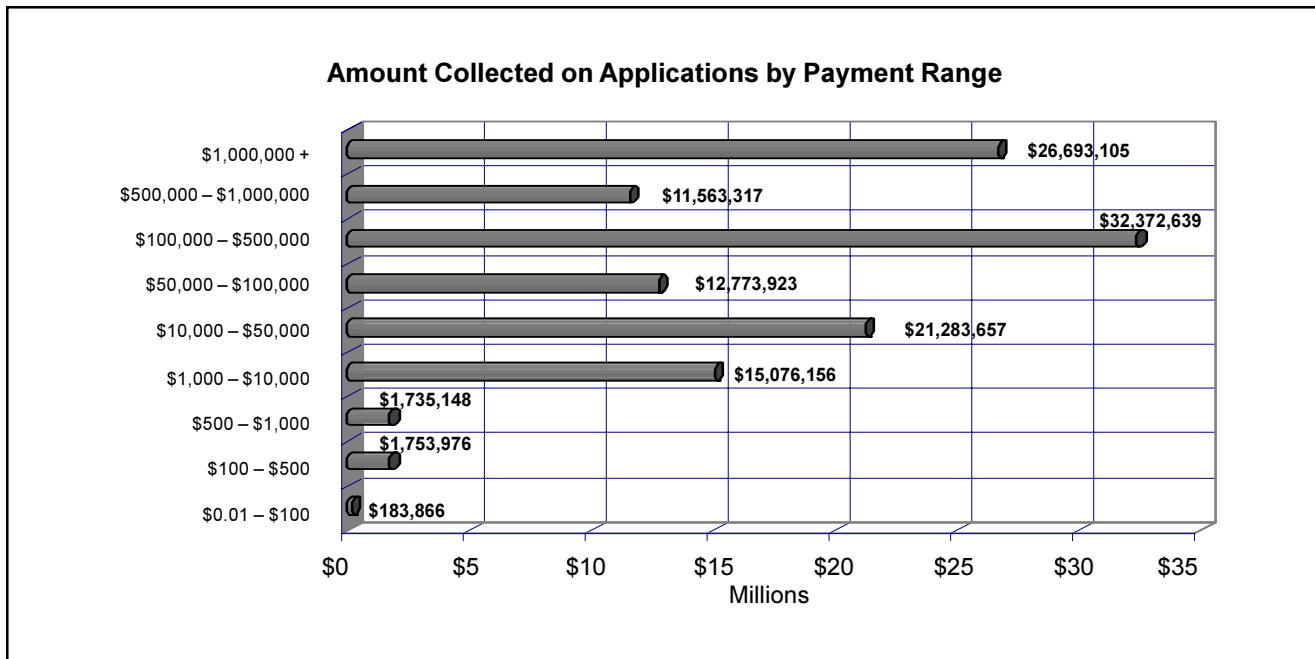


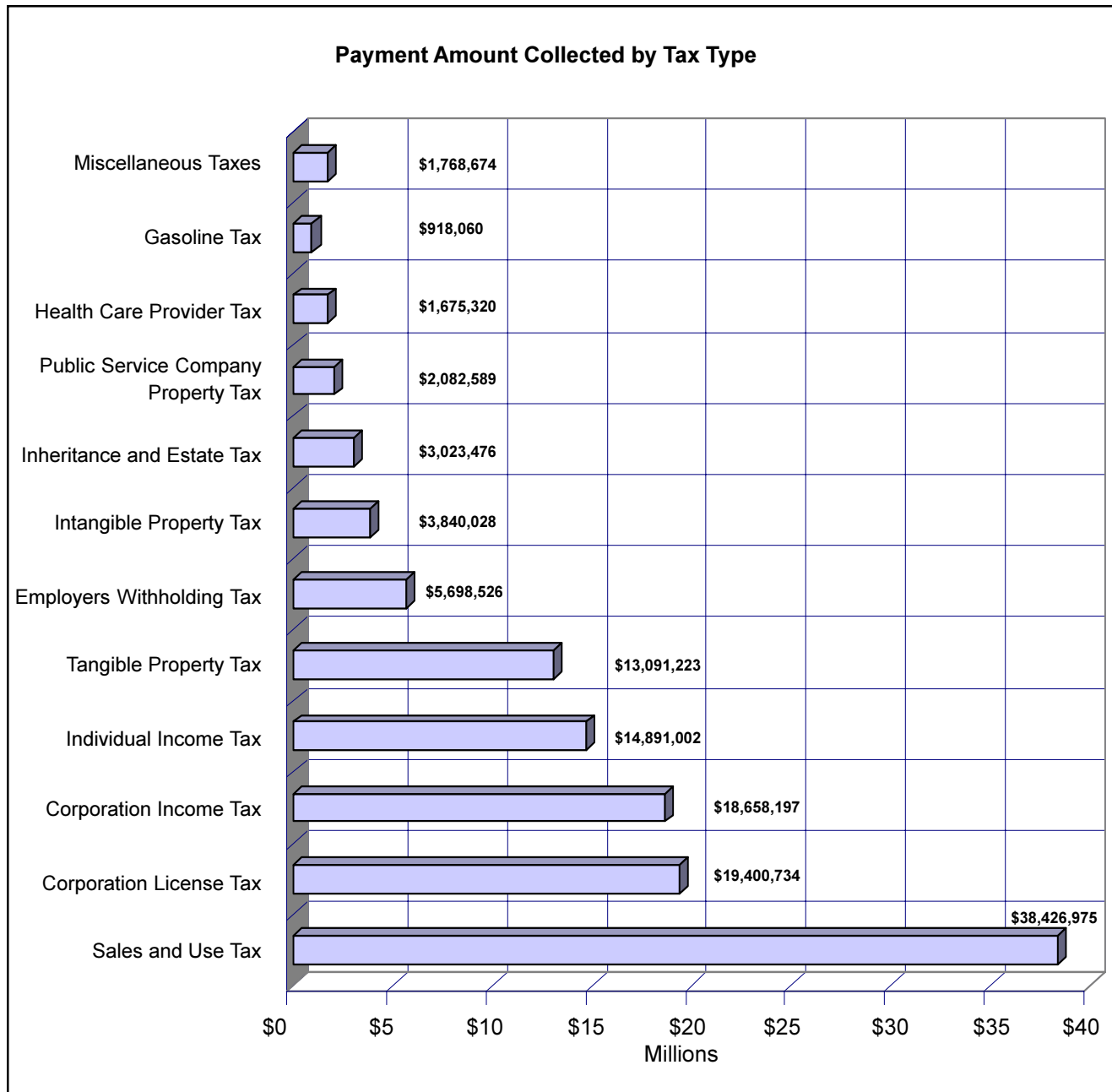
Figure 8



## Payment Amount by Type Tax

Of the total amount received, \$38 million was collected for sales and use tax. This represents 31 percent of the total collected. The graph below shows total collections by type tax.

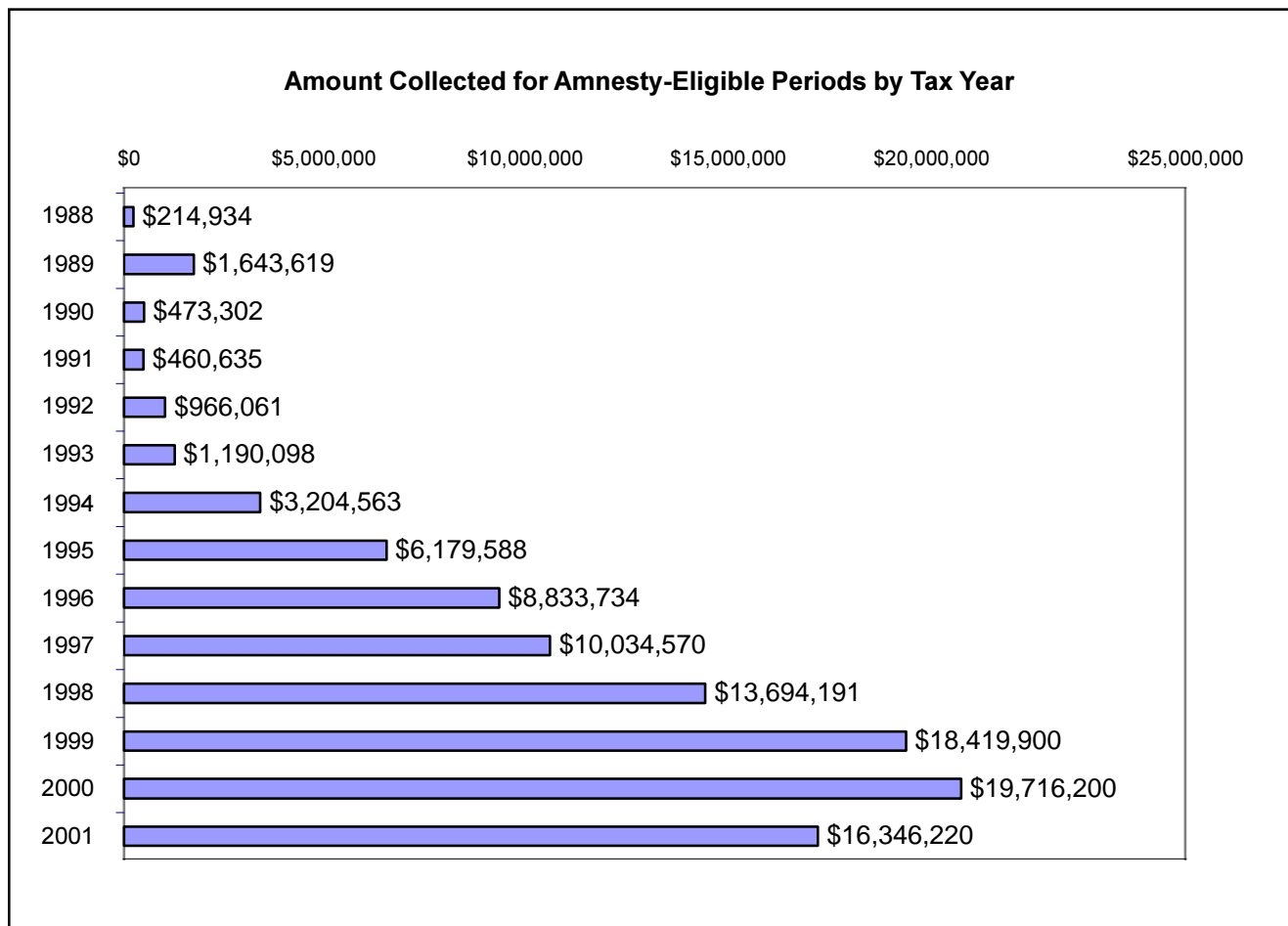
Figure 9



## Amount Collected by Tax Year

As expected, most of the tax liabilities paid under amnesty fell within the more recent tax years 1999 through 2001. However, taxpayers reported and paid tax on outstanding tax liabilities for tax years as old as 1971. Taxpayers were required to satisfy any and all delinquencies in order to qualify for amnesty for delinquencies in the amnesty-eligible period.

Figure 10

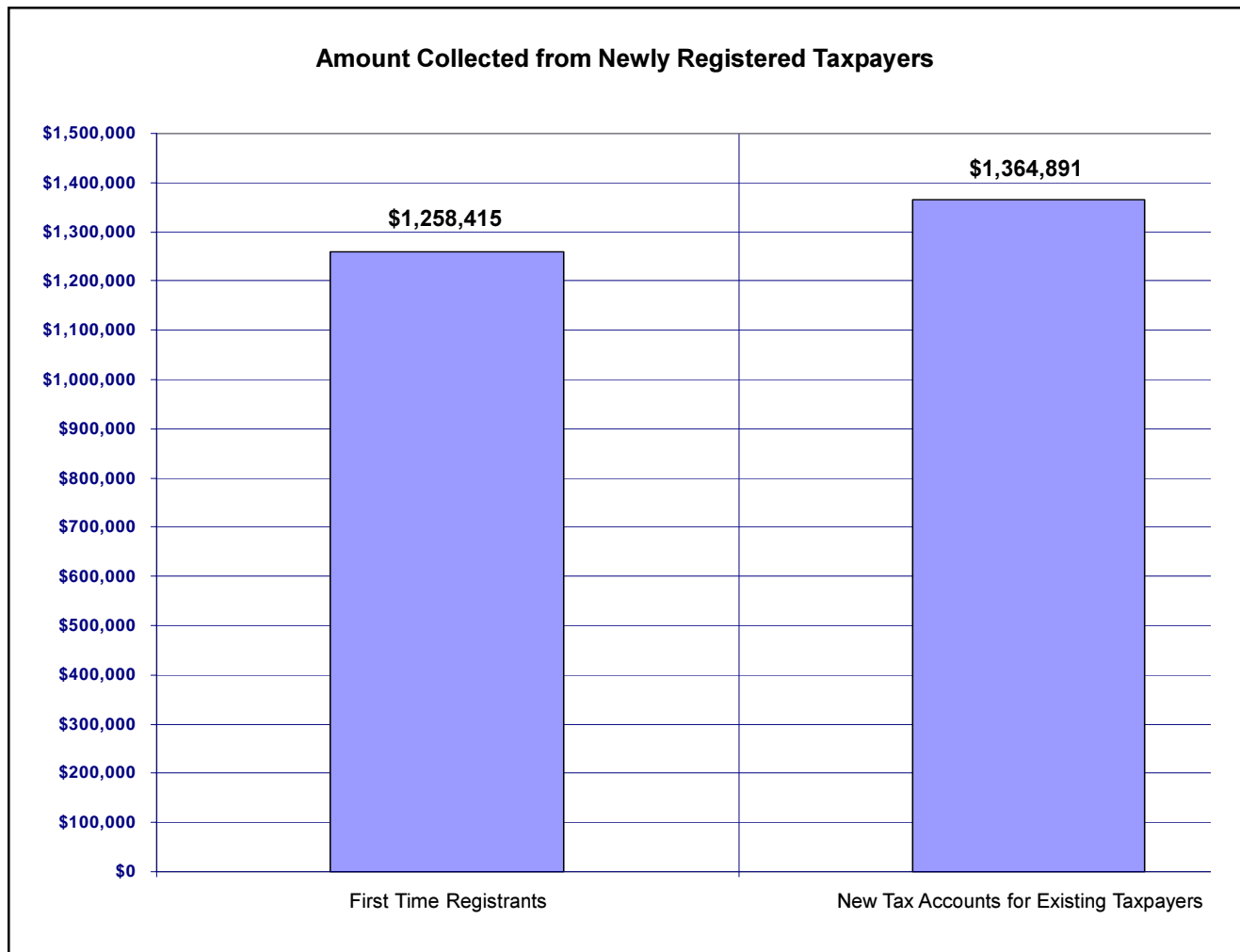


## Newly Registered Taxpayers

The Revenue Cabinet was interested in the number of new taxpayers who would come forward during amnesty and register for taxes owed. Only 346 applicants, or 1.5 percent of the total number of business taxpayers who applied, came forward and registered as new taxpayers. However, 87 percent of those taxpayers were first-time registrants who did not have a tax account number previously registered with the Revenue Cabinet. The remaining 13 percent were taxpayers who already had an existing account with the Revenue Cabinet, but were requesting additional tax account numbers. An example would be the taxpayer who was already registered to pay withholding tax, but during amnesty disclosed he also owed sales and use tax and requested a sales and use tax number.

Reports indicate \$2,623,306 in back taxes collected from newly registered taxpayers during tax amnesty. These taxpayers, which include both businesses and individuals, represent an ongoing source of future revenues. Figure 11 below shows the amount collected by group and number of applicants.

Figure 11



## Number of Approved and Denied Applications

Of the 23,592 applications received, 20,510 (87 percent) were ultimately approved and 3,083 (13 percent) were denied. Most denials occurred because the taxpayer did not pay the liability in full. Taxpayers were given 30 days after a review of their application to pay any additional tax due. If there was no contact or payment from the taxpayer within the 30 days, the application was finally denied.

The following graphs (Figures 12, 13, and 14) represent the total number of amnesty applications approved and denied by taxpayer type.

Figure 12

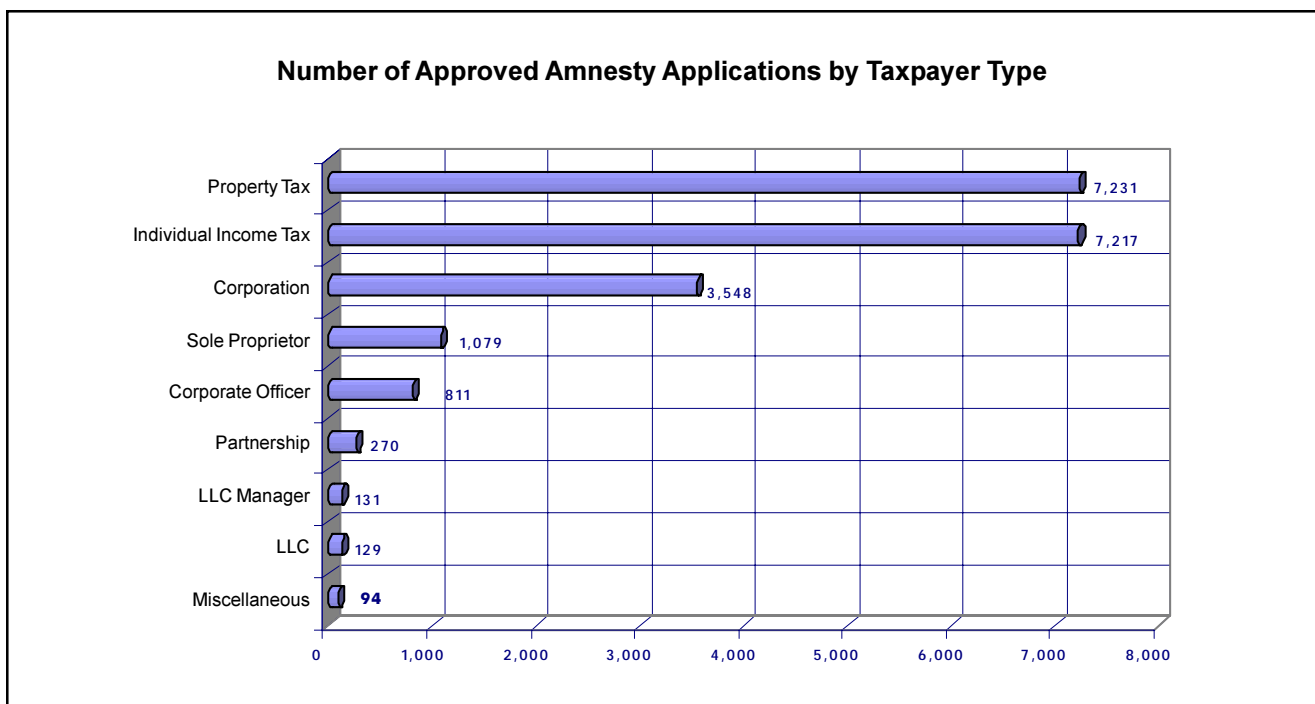


Figure 13

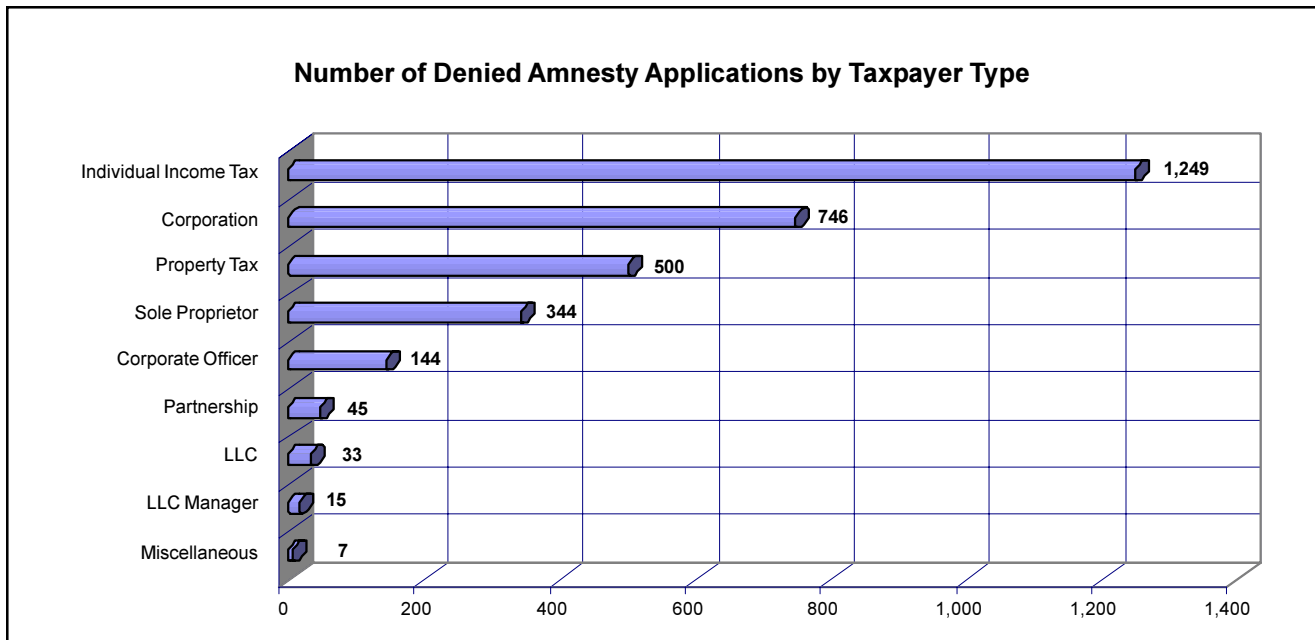
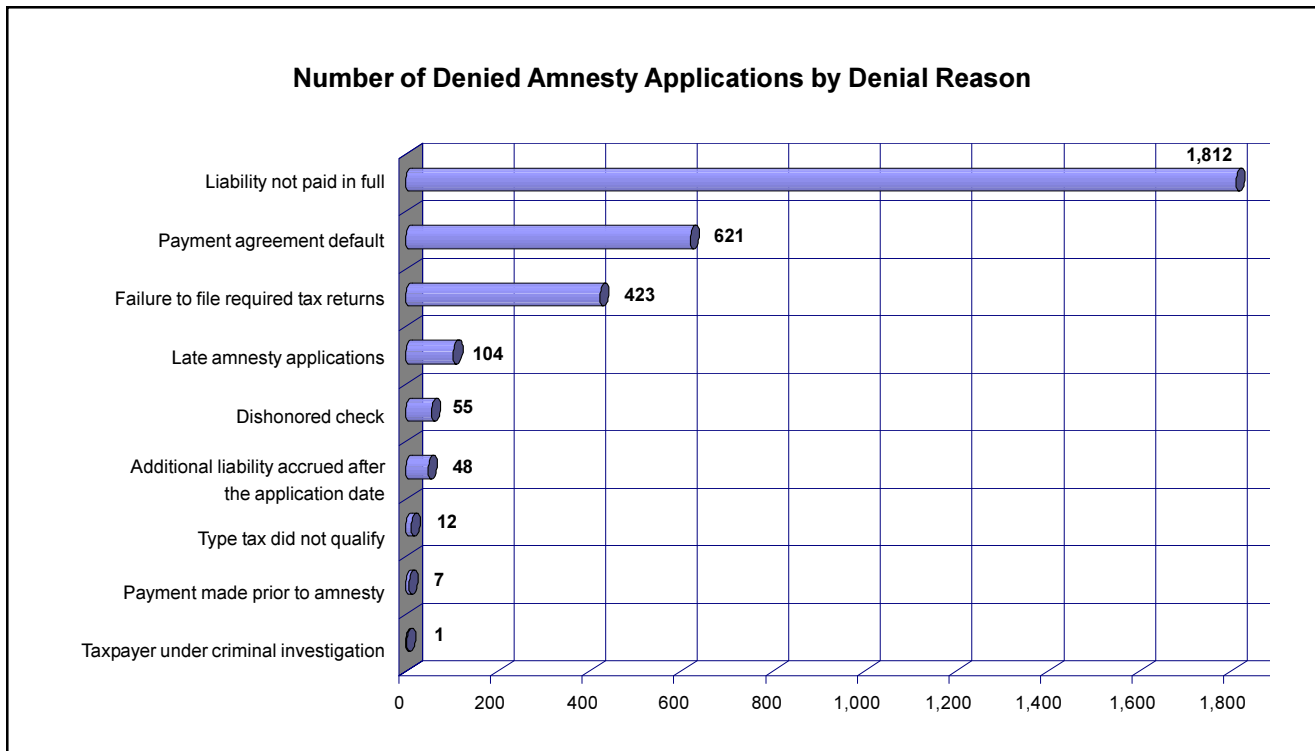


Figure 14



## Protested Audits

The Division of Protest Resolution reviews and determines taxpayer disputes with the Revenue Cabinet. Whether it is the denial of a refund claim or a tax bill issued at the conclusion of an audit, taxpayers who disagree with a determination of the Revenue Cabinet may file a protest within 45 days of receiving a Notice of Disallowance or a Notice of Tax Due. The review process involves the gathering of information necessary to evaluate the taxpayer's position, and a conference where the taxpayer can meet with one of the review officers to discuss their disagreement in person.

The Kentucky 2002 Tax Amnesty Program offered taxpayers with cases in protest status a rare opportunity to finally resolve their case without having to pay any interest and penalties. The Division of Protest Resolution resolved (in whole or in part) 497 cases and collected \$45,320,577 during amnesty.

Figure 15

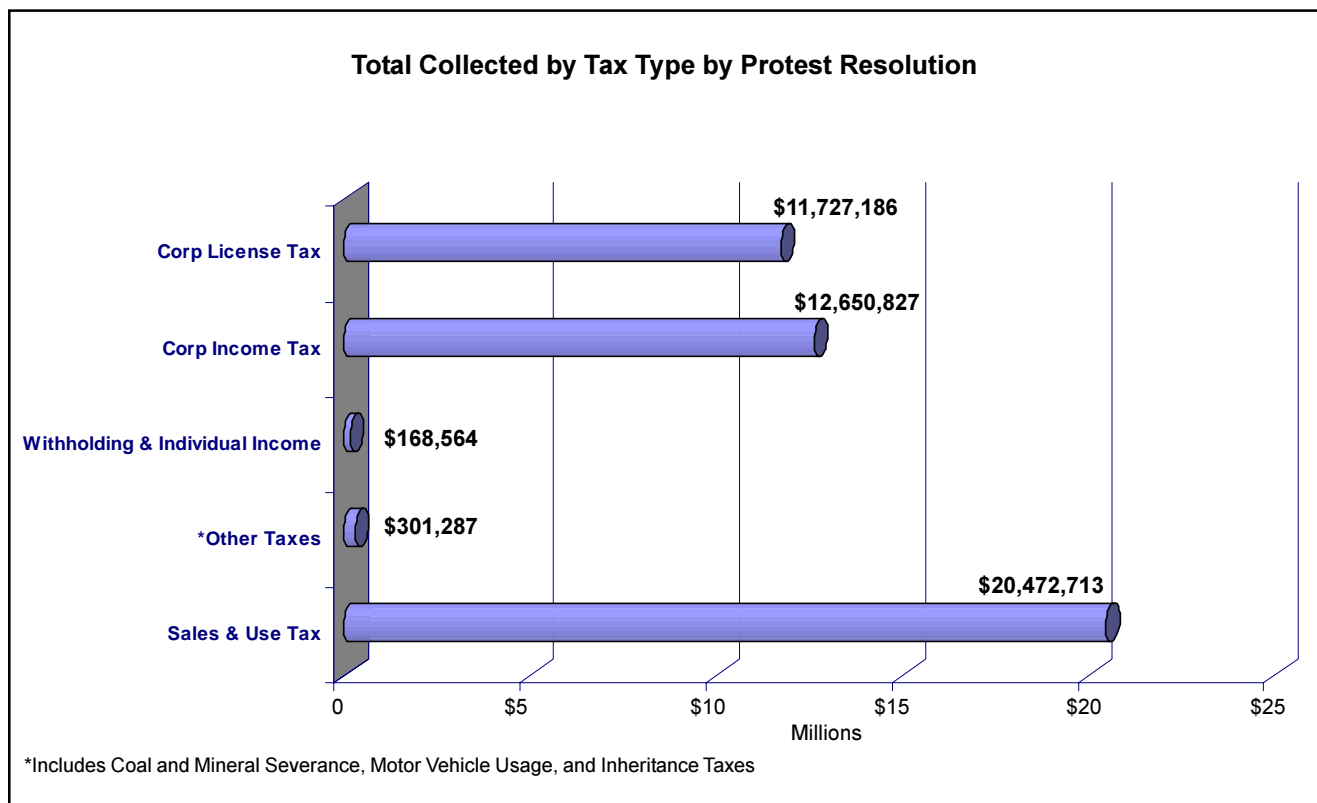


Figure 16 is a breakdown of amnesty receipts based on the manner of collection, whether through settlement of the case or full payment of the tax due. Tax amnesty dollars were collected by Protest Resolution in one of five ways:

- Protests paid in full.
- Protests partially paid with open issues remaining.
- Settled protests.
- Audits reviewed and paid without protest—relates to audits that were reviewed and billed by a Protest Resolution review officer, and were then paid by the taxpayer prior to the filing of a protest.
- Other amnesty collections without protest—relates to any other amnesty payment that did not derive from either a protest or an unprotested audit review (i.e., by amended return).

Figure 16

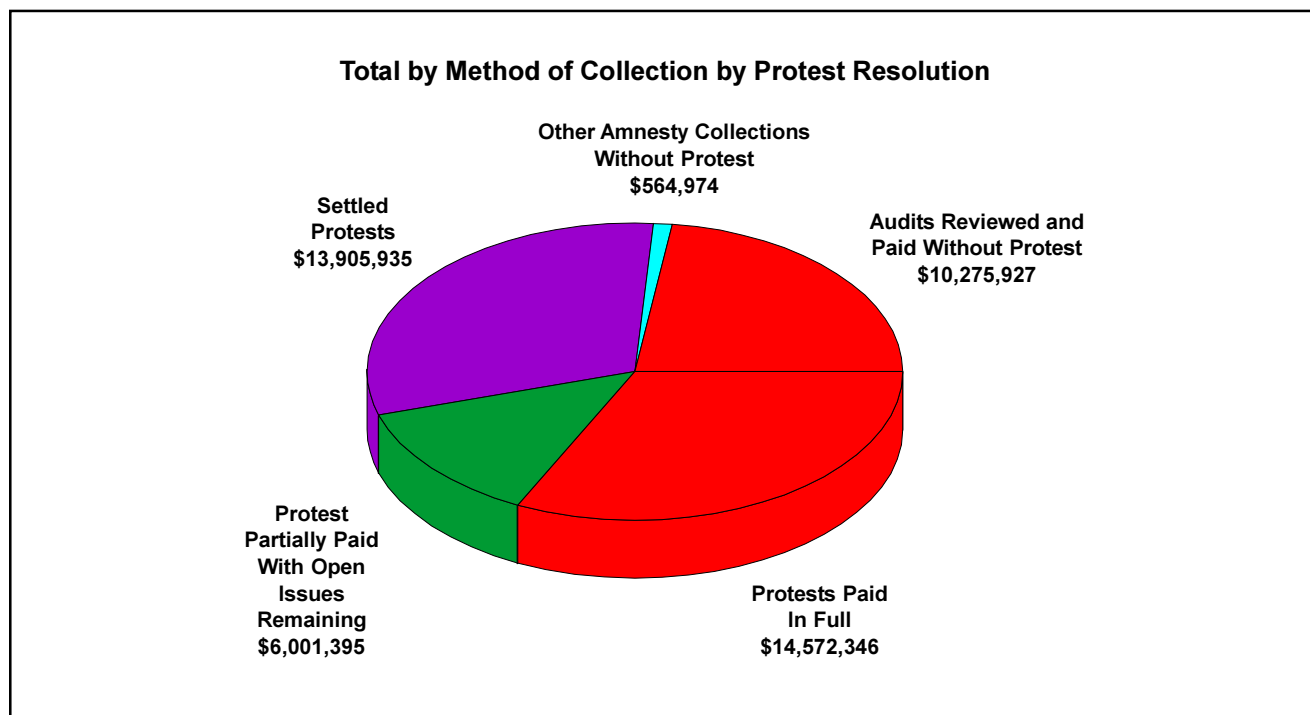
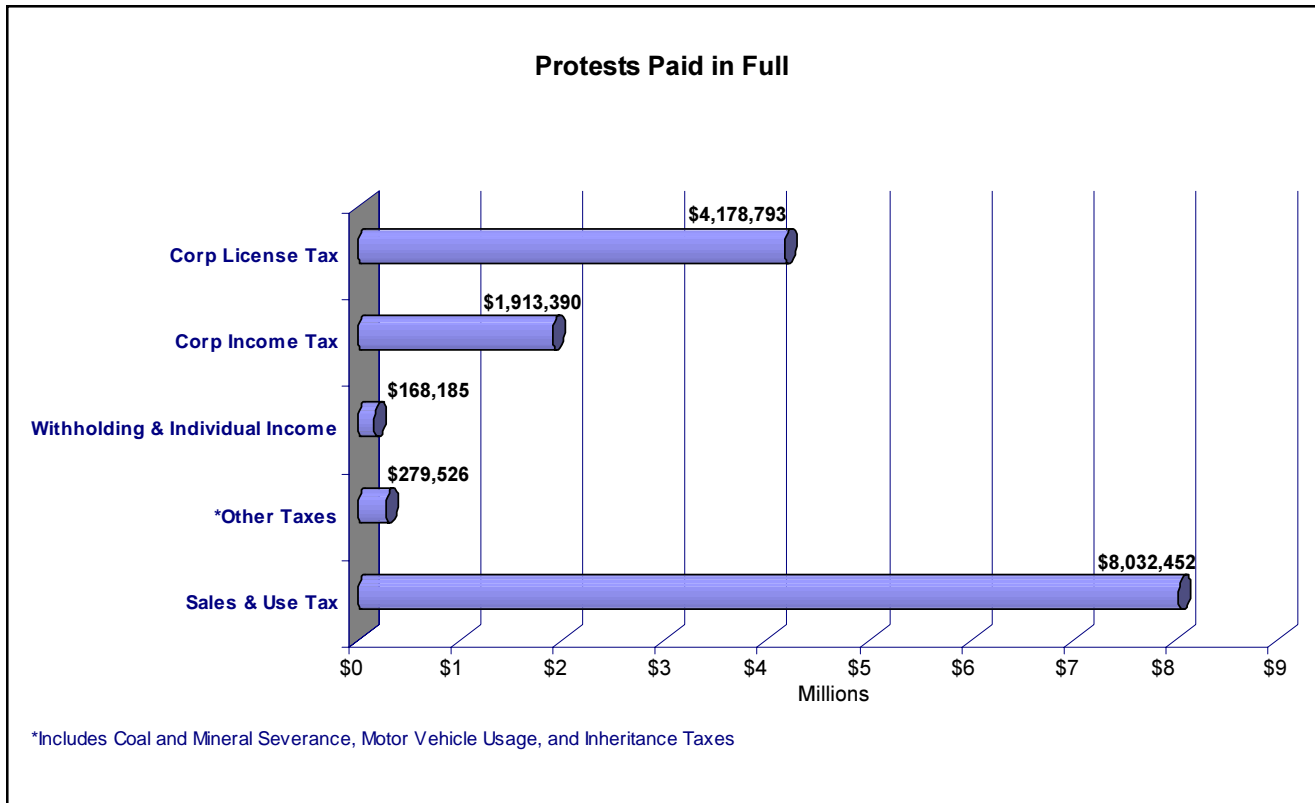


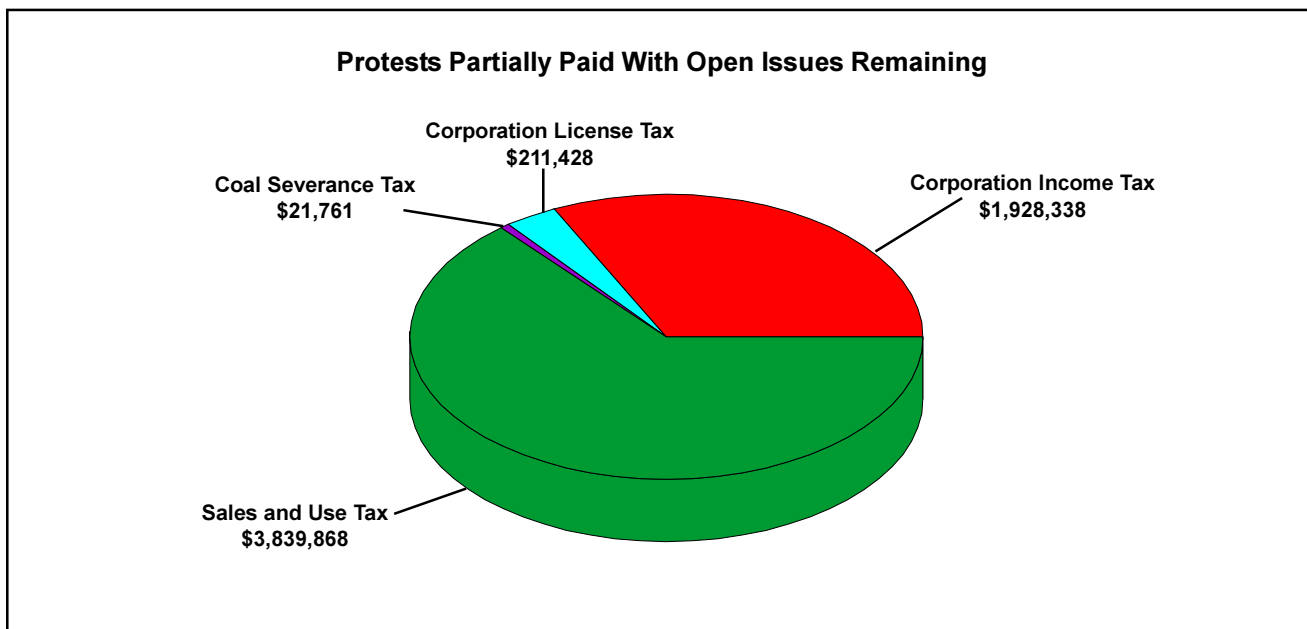
Figure 17 represents amnesty dollars collected from taxpayers who opted to pay the entire amount of tax in dispute under amnesty, thus closing their case in Protest Resolution. Protest Resolution collected a total of \$14,572,346 in this manner and the chart below provides a breakdown of these amounts collected by type tax.

Figure 17



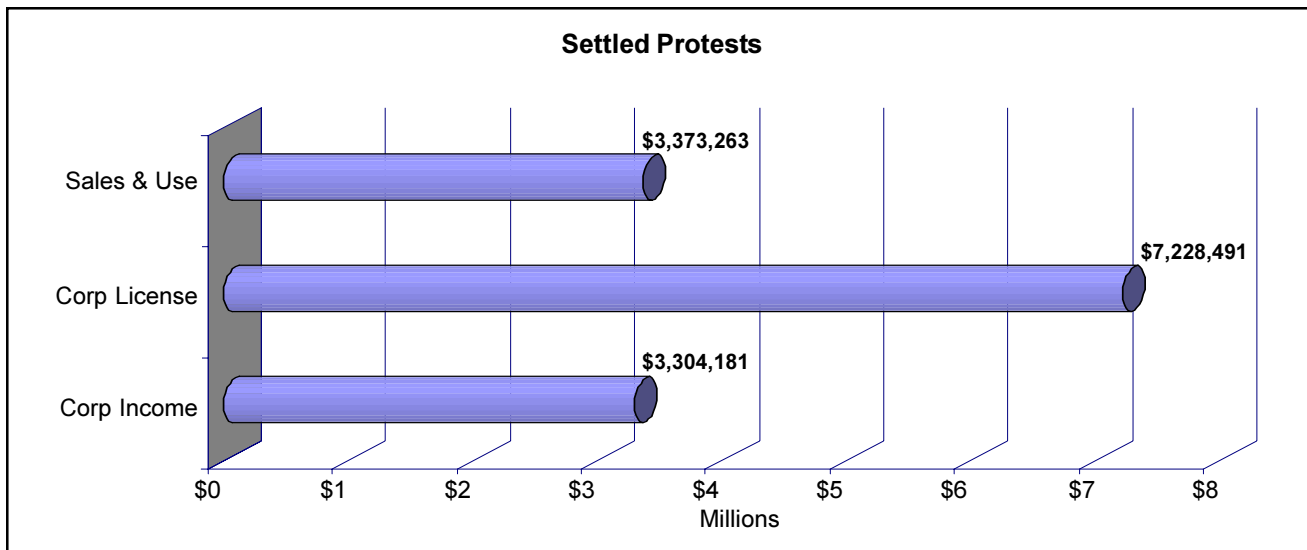
Many tax controversies involve more than a single issue or a single tax. Figure 18 presents amnesty dollars collected from taxpayers who opted to pay the disputed tax liability on one or more, but not all, of the issues involved in their case. There were 82 cases that were partially resolved in this manner, producing \$6,001,395 for five types of tax. The issues or taxes that were not paid under amnesty remain in protest status subject to penalties, interest, and fees. The taxpayer is free to pursue the remaining disputed tax liability through the normal administrative and legal process.

Figure 18



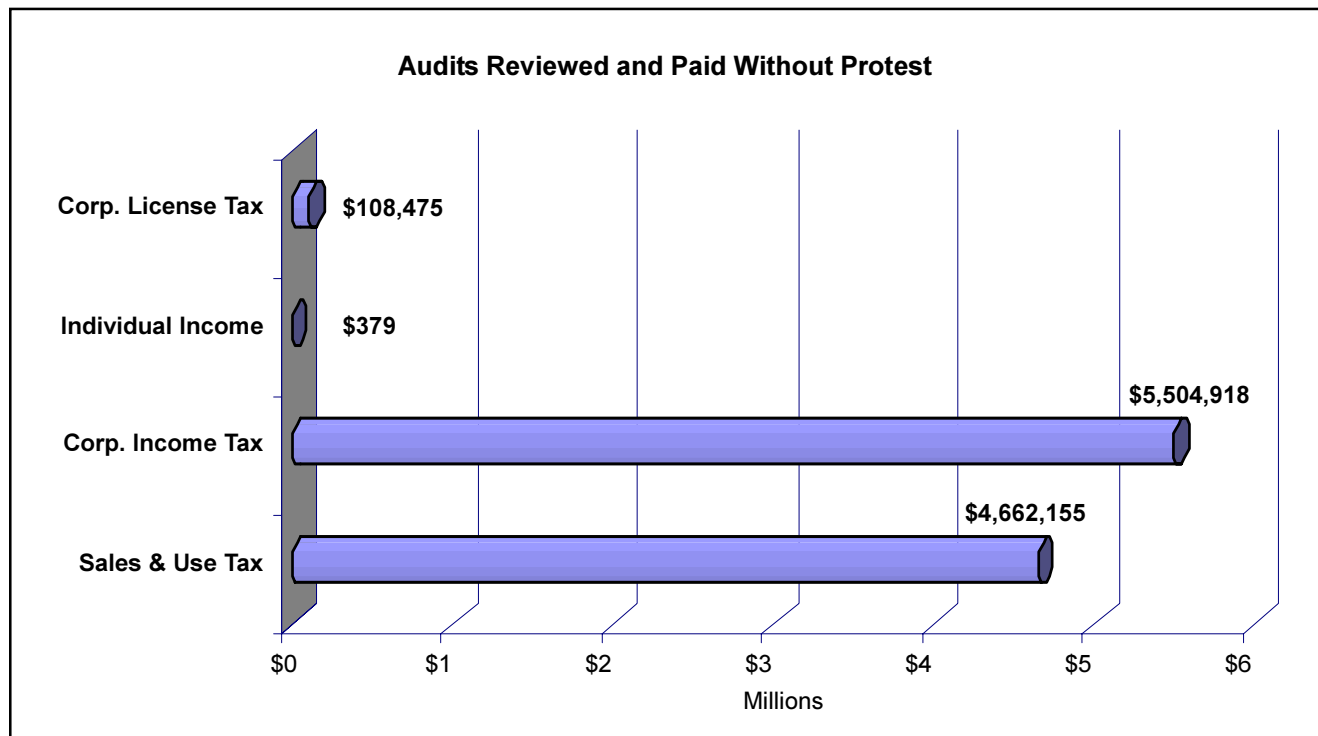
The Revenue Cabinet has the authority to resolve tax controversies on a fair and equitable basis based upon the hazards of litigation to the Commonwealth and the taxpayer (KRS 131.030(2)). During the amnesty period, Protest Resolution settled 79 protests on this basis, either in whole or in part, and collected \$13,905,935 as a result.

Figure 19



In addition to their protest caseloads, the Division of Protest Resolution reviews and bills Revenue Cabinet audits. Figure 20 reflects amnesty dollars collected from audits by Protest Resolution and then paid by the taxpayer under amnesty without the filing of a protest. Protest Resolution collected \$10,275,927 from 247 taxpayers who opted to pay the audit assessment under amnesty.

Figure 20



Finally, Protest Resolution collected \$564,974 from 56 taxpayers who had pending protests for other taxes and disclosed that they owed additional sales and use tax for amnesty-eligible periods. These amnesty receipts did not derive from a protested case, or from an audit that was reviewed and billed by Protest Resolution, but from taxpayers who came forward during the amnesty period, primarily through amended tax returns, to disclose that they owed additional sales and use tax to the Commonwealth.

The overall success of amnesty cannot be measured strictly in terms of the financial benefit to the Commonwealth. Potential litigation costs for both the taxpayers and the Revenue Cabinet were reduced or eliminated through resolution of the cases in amnesty.

## Property Tax Collections

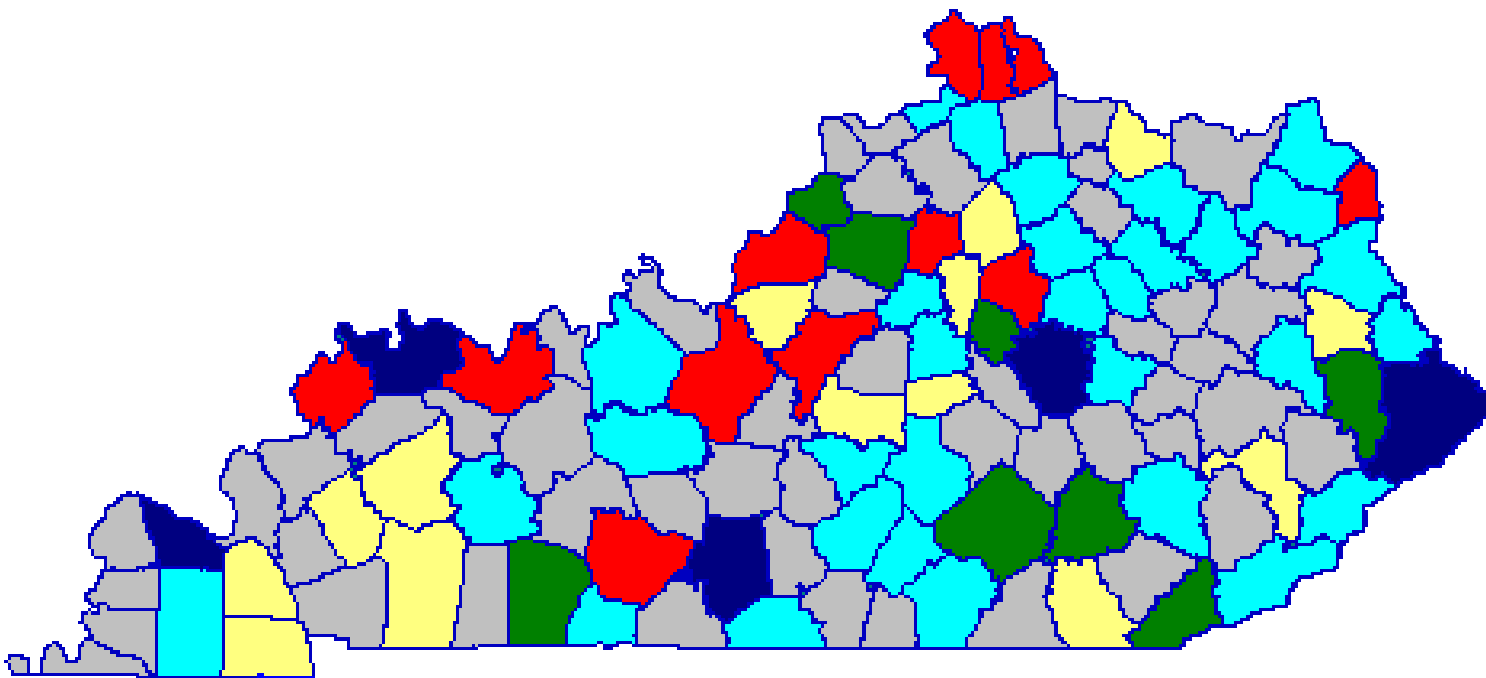
The following table outlines the various property taxes that qualified for amnesty, the number of returns filed for each tax, and the state and local amnesty money collected by type. The local money collected was distributed to the various taxing jurisdictions where the property was located. Thus, various counties, cities, metro county governments, schools, fire districts, library districts, and other local jurisdictions received a total of \$7,363,621 in funds as a result of the amnesty program. Some of this money was as a result of the payment of pending or protested audits and some was a result of taxpayers voluntarily coming forth to pay back taxes before being audited. The Division of State Valuation was also able to resolve numerous protests that had been pending for some time and to avoid the costs of lengthy litigation in many instances.







Table 1

<b>Tax Amnesty Results Division of State Valuation</b>					
	<b>State</b>	<b>Local</b>	<b>Total</b>	<b>Number of Returns Filed</b>	<b>Number of Notices Resolved*</b>
Intangible Property	\$ 3,840,028	0.00	\$ 3,840,028	569	715
Public Service Branch	2,082,589	0.00	2,082,589	0	69
Railroad Car Lines	13,617	25,289	38,906	0	17
Tangible Property	5,891,050	7,200,173	13,091,223	1,314	2,691
Apportioned Vehicles	74,394	138,159	212,553	0	198
<b>TOTAL</b>	<b>\$11,901,678</b>	<b>\$7,363,621</b>	<b>\$19,265,299</b>	<b>1,883</b>	<b>3,690</b>
*Includes Returns Filed and Paid During Tax Amnesty					

# From Which Kentucky Counties Did The Payments Come?

Figure 21



 \$2,300 - \$99,999	 \$250,000 - \$499,999	 \$750,000 - \$999,999
 \$100,000 - \$249,999	 \$500,000 - \$749,999	 Over \$1,000,000

**Report of County and State Tax Amnesty Applications  
Showing Type of Entity, Number of Applications Received, and  
Total Amount Paid**

<b>County/State Name</b>	<b>Type of Entity</b>	<b>Number of Applications Received</b>	<b>Total Amount Paid</b>
ADAIR	Business	59	\$179,846
ADAIR	Individual	33	24,990
ADAIR	Officer/Member	4	0
ADAIR	Total	96	\$204,836
ALLEN	Business	25	\$25,522
ALLEN	Individual	40	26,381
ALLEN	Officer/Member	2	17
ALLEN	Total	67	\$51,920
ANDERSON	Business	25	\$50,116
ANDERSON	Individual	51	38,100
ANDERSON	Officer/Member	6	51,022
ANDERSON	Total	82	\$139,238
BALLARD	Business	24	\$30,514
BALLARD	Individual	50	33,099
BALLARD	Officer/Member	0	0
BALLARD	Total	74	\$63,613
BARREN	Business	135	\$670,620
BARREN	Individual	73	79,704
BARREN	Officer/Member	4	42,144
BARREN	Total	212	\$792,468
BATH	Business	24	\$71,528
BATH	Individual	37	38,049
BATH	Officer/Member	0	0
BATH	Total	61	\$109,577
BELL	Business	51	\$530,205
BELL	Individual	48	27,644
BELL	Officer/Member	6	8,899
BELL	Total	105	\$566,749

<b>County/State Name</b>	<b>Type of Entity</b>	<b>Number of Applications Received</b>	<b>Total Amount Paid</b>
BOONE	Business	181	\$1,158,380
BOONE	Individual	274	334,223
BOONE	Officer/Member	25	5,603
BOONE	Total	480	\$1,498,206
BOURBON	Business	32	\$177,366
BOURBON	Individual	46	62,370
BOURBON	Officer/Member	6	7,410
BOURBON	Total	84	\$247,146
BOYD	Business	123	\$1,103,202
BOYD	Individual	130	162,577
BOYD	Officer/Member	4	1,060
BOYD	Total	257	\$1,266,840
BOYLE	Business	53	\$289,231
BOYLE	Individual	64	85,019
BOYLE	Officer/Member	6	6,022
BOYLE	Total	123	\$380,271
BRACKEN	Business	9	\$31,256
BRACKEN	Individual	22	21,627
BRACKEN	Officer/Member	0	0
BRACKEN	Total	31	\$52,883
BREATHITT	Business	44	\$22,097
BREATHITT	Individual	21	15,659
BREATHITT	Officer/Member	2	1,857
BREATHITT	Total	68	\$39,613
BRECKINRIDGE	Business	36	\$89,149
BRECKINRIDGE	Individual	28	36,171
BRECKINRIDGE	Officer/Member	0	0
BRECKINRIDGE	Total	64	\$125,320
BULLITT	Business	107	\$213,236
BULLITT	Individual	140	126,950
BULLITT	Officer/Member	13	2,406
BULLITT	Total	259	\$342,592
BUTLER	Business	43	\$14,171
BUTLER	Individual	21	31,780
BUTLER	Officer/Member	2	10,749
BUTLER	Total	67	\$56,700

<b>County/State Name</b>	<b>Type of Entity</b>	<b>Number of Applications Received</b>	<b>Total Amount Paid</b>
CALDWELL	Business	19	\$140,386
CALDWELL	Individual	25	109,621
CALDWELL	Officer/Member	2	171
CALDWELL	Total	46	\$250,177
CALLOWAY	Business	65	\$225,027
CALLOWAY	Individual	76	44,727
CALLOWAY	Officer/Member	0	0
CALLOWAY	Total	141	\$269,754
CAMPBELL	Business	130	\$673,937
CAMPBELL	Individual	287	324,303
CAMPBELL	Officer/Member	15	15,153
CAMPBELL	Total	431	\$1,013,393
CARLISLE	Business	9	\$13,960
CARLISLE	Individual	7	1,992
CARLISLE	Officer/Member	0	0
CARLISLE	Total	16	\$15,952
CARROLL	Business	23	\$84,143
CARROLL	Individual	24	11,102
CARROLL	Officer/Member	0	0
CARROLL	Total	47	\$95,245
CARTER	Business	34	\$85,253
CARTER	Individual	55	25,711
CARTER	Officer/Member	0	0
CARTER	Total	89	\$110,965
CASEY	Business	18	\$88,754
CASEY	Individual	17	83,936
CASEY	Officer/Member	0	0
CASEY	Total	35	\$172,690
CHRISTIAN	Business	69	\$288,978
CHRISTIAN	Individual	140	135,522
CHRISTIAN	Officer/Member	0	0
CHRISTIAN	Total	209	\$424,499
CLARK	Business	61	\$67,162
CLARK	Individual	92	91,049
CLARK	Officer/Member	21	40,075
CLARK	Total	174	\$198,285

<b>County/State Name</b>	<b>Type of Entity</b>	<b>Number of Applications Received</b>	<b>Total Amount Paid</b>
CLAY	Business	34	\$98,929
CLAY	Individual	21	35,227
CLAY	Officer/Member	6	5,167
CLAY	Total	61	\$139,324
CLINTON	Business	23	\$32,615
CLINTON	Individual	19	40,869
CLINTON	Officer/Member	0	0
CLINTON	Total	42	\$73,483
CRITTENDEN	Business	17	\$46,401
CRITTENDEN	Individual	18	16,975
CRITTENDEN	Officer/Member	0	0
CRITTENDEN	Total	35	\$63,376
CUMBERLAND	Business	19	\$15,503
CUMBERLAND	Individual	11	29,386
CUMBERLAND	Officer/Member	0	0
CUMBERLAND	Total	30	\$44,889
DAVIESS	Business	127	\$817,812
DAVIESS	Individual	220	291,239
DAVIESS	Officer/Member	13	14,828
DAVIESS	Total	359	\$1,123,879
EDMONSON	Business	17	\$5,992
EDMONSON	Individual	17	68,883
EDMONSON	Officer/Member	0	0
EDMONSON	Total	34	\$74,875
ELLIOTT	Business	4	\$13,146
ELLIOTT	Individual	16	8,954
ELLIOTT	Officer/Member	0	0
ELLIOTT	Total	20	\$22,100
ESTILL	Business	28	\$130,936
ESTILL	Individual	43	24,425
ESTILL	Officer/Member	6	15,618
ESTILL	Total	78	\$170,978
FAYETTE	Business	722	\$6,078,610
FAYETTE	Individual	1,121	1,746,939
FAYETTE	Officer/Member	99	130,744
FAYETTE	Total	1,942	\$7,956,293

<b>County/State Name</b>	<b>Type of Entity</b>	<b>Number of Applications Received</b>	<b>Total Amount Paid</b>
FLEMING	Business	25	\$110,388
FLEMING	Individual	41	26,031
FLEMING	Officer/Member	2	470
FLEMING	Total	68	\$136,888
FLOYD	Business	117	\$250,787
FLOYD	Individual	72	134,278
FLOYD	Officer/Member	15	173,698
FLOYD	Total	204	\$558,764
FRANKLIN	Business	87	\$1,534,214
FRANKLIN	Individual	203	350,715
FRANKLIN	Officer/Member	11	2,727
FRANKLIN	Total	300	\$1,887,656
FULTON	Business	14	\$12,538
FULTON	Individual	17	15,706
FULTON	Officer/Member	0	0
FULTON	Total	31	\$28,244
GALLATIN	Business	24	\$109,129
GALLATIN	Individual	19	54,269
GALLATIN	Officer/Member	0	0
GALLATIN	Total	43	\$163,398
GARRARD	Business	7	\$4,761
GARRARD	Individual	6	1,391
GARRARD	Officer/Member	0	0
GARRARD	Total	13	\$6,152
GRANT	Business	53	\$46,913
GRANT	Individual	75	73,662
GRANT	Officer/Member	2	0
GRANT	Total	130	\$120,575
GRAVES	Business	65	\$110,569
GRAVES	Individual	106	80,220
GRAVES	Officer/Member	4	0
GRAVES	Total	175	\$190,789
GRAYSON	Business	73	\$92,259
GRAYSON	Individual	39	36,526
GRAYSON	Officer/Member	11	15,829
GRAYSON	Total	122	\$144,613

<b>County/State Name</b>	<b>Type of Entity</b>	<b>Number of Applications Received</b>	<b>Total Amount Paid</b>
GREEN	Business	22	\$33,634
GREEN	Individual	14	2,141
GREEN	Officer/Member	2	7,614
GREEN	Total	38	\$43,389
GREENUP	Business	45	\$48,905
GREENUP	Individual	86	87,839
GREENUP	Officer/Member	8	23,246
GREENUP	Total	140	\$159,989
HANCOCK	Business	6	\$16,320
HANCOCK	Individual	17	23,397
HANCOCK	Officer/Member	0	0
HANCOCK	Total	23	\$39,717
HARDIN	Business	180	\$608,036
HARDIN	Individual	252	479,944
HARDIN	Officer/Member	23	23,692
HARDIN	Total	455	\$1,111,671
HARLAN	Business	43	\$161,558
HARLAN	Individual	45	49,276
HARLAN	Officer/Member	13	35,291
HARLAN	Total	101	\$246,126
HARRISON	Business	23	\$103,225
HARRISON	Individual	43	21,670
HARRISON	Officer/Member	2	2,828
HARRISON	Total	68	\$127,724
HART	Business	67	\$26,961
HART	Individual	28	22,753
HART	Officer/Member	4	52
HART	Total	99	\$49,766
HENDERSON	Business	61	\$549,457
HENDERSON	Individual	127	134,873
HENDERSON	Officer/Member	15	3,345
HENDERSON	Total	202	\$687,674
HENRY	Business	31	\$17,197
HENRY	Individual	51	39,294
HENRY	Officer/Member	0	0
HENRY	Total	82	\$56,491

<b>County/State Name</b>	<b>Type of Entity</b>	<b>Number of Applications Received</b>	<b>Total Amount Paid</b>
HICKMAN	Business	7	\$25,663
HICKMAN	Individual	14	7,240
HICKMAN	Officer/Member	2	0
HICKMAN	Total	23	\$32,903
HOPKINS	Business	68	\$219,653
HOPKINS	Individual	108	100,973
HOPKINS	Officer/Member	8	654
HOPKINS	Total	184	\$321,279
JACKSON	Business	18	\$46,971
JACKSON	Individual	18	3,498
JACKSON	Officer/Member	2	0
JACKSON	Total	38	\$50,470
JEFFERSON	Business	1,621	\$13,868,223
JEFFERSON	Individual	2,926	4,911,799
JEFFERSON	Officer/Member	181	391,681
JEFFERSON	Total	4,727	\$19,171,703
JESSAMINE	Business	100	\$356,778
JESSAMINE	Individual	191	169,560
JESSAMINE	Officer/Member	17	19,410
JESSAMINE	Total	308	\$545,747
JOHNSON	Business	45	\$232,661
JOHNSON	Individual	57	70,801
JOHNSON	Officer/Member	6	7,604
JOHNSON	Total	109	\$311,066
KENTON	Business	182	\$836,083
KENTON	Individual	486	485,098
KENTON	Officer/Member	36	68,698
KENTON	Total	704	\$1,389,879
KNOTT	Business	40	\$13,257
KNOTT	Individual	17	12,297
KNOTT	Officer/Member	2	0
KNOTT	Total	59	\$25,554
KNOX	Business	26	\$20,510
KNOX	Individual	17	12,851
KNOX	Officer/Member	0	0
KNOX	Total	43	\$33,360

<b>County/State Name</b>	<b>Type of Entity</b>	<b>Number of Applications Received</b>	<b>Total Amount Paid</b>
LARUE	Business	32	\$73,542
LARUE	Individual	28	18,884
LARUE	Officer/Member	2	3,466
LARUE	Total	62	\$95,893
LAUREL	Business	107	\$617,744
LAUREL	Individual	116	94,554
LAUREL	Officer/Member	13	5,097
LAUREL	Total	235	\$717,395
LAWRENCE	Business	24	\$133,575
LAWRENCE	Individual	30	27,162
LAWRENCE	Officer/Member	0	0
LAWRENCE	Total	54	\$160,737
LEE	Business	4	\$2,028
LEE	Individual	3	1,482
LEE	Officer/Member	0	0
LEE	Total	7	\$3,510
LESLIE	Business	26	\$12,288
LESLIE	Individual	14	18,980
LESLIE	Officer/Member	0	0
LESLIE	Total	40	\$31,268
LETCHER	Business	58	\$135,149
LETCHER	Individual	44	107,359
LETCHER	Officer/Member	8	5,084
LETCHER	Total	110	\$247,593
LEWIS	Business	12	\$26,429
LEWIS	Individual	30	19,577
LEWIS	Officer/Member	0	0
LEWIS	Total	42	\$46,005
LINCOLN	Business	31	\$35,189
LINCOLN	Individual	54	50,311
LINCOLN	Officer/Member	4	3,355
LINCOLN	Total	89	\$88,854
LIVINGSTON	Business	21	\$17,136
LIVINGSTON	Individual	27	16,196
LIVINGSTON	Officer/Member	0	0
LIVINGSTON	Total	48	\$33,332

<b>County/State Name</b>	<b>Type of Entity</b>	<b>Number of Applications Received</b>	<b>Total Amount Paid</b>
LOGAN	Business	31	\$545,284
LOGAN	Individual	69	55,137
LOGAN	Officer/Member	4	0
LOGAN	Total	104	\$600,421
LYON	Business	18	\$9,902
LYON	Individual	26	47,137
LYON	Officer/Member	4	267
LYON	Total	48	\$57,305
MADISON	Business	154	\$700,624
MADISON	Individual	198	200,647
MADISON	Officer/Member	13	21,816
MADISON	Total	365	\$923,087
MAGOFFIN	Business	24	\$20,887
MAGOFFIN	Individual	31	84,543
MAGOFFIN	Officer/Member	0	0
MAGOFFIN	Total	55	\$105,429
MARION	Business	32	\$234,901
MARION	Individual	28	28,570
MARION	Officer/Member	4	10,864
MARION	Total	64	\$274,335
MARSHALL	Business	57	\$268,956
MARSHALL	Individual	78	62,180
MARSHALL	Officer/Member	6	8,873
MARSHALL	Total	141	\$340,009
MARTIN	Business	16	\$201,517
MARTIN	Individual	11	8,051
MARTIN	Officer/Member	2	1,808
MARTIN	Total	29	\$211,377
MASON	Business	19	\$339,893
MASON	Individual	31	25,593
MASON	Officer/Member	0	0
MASON	Total	50	\$365,486
MCCRACKEN	Business	135	\$651,418
MCCRACKEN	Individual	193	300,774
MCCRACKEN	Officer/Member	11	11,559
MCCRACKEN	Total	339	\$963,751

<b>County/State Name</b>	<b>Type of Entity</b>	<b>Number of Applications Received</b>	<b>Total Amount Paid</b>
MCCREARY	Business	24	\$21,160
MCCREARY	Individual	26	14,270
MCCREARY	Officer/Member	4	2,686
MCCREARY	Total	54	\$38,116
MCLEAN	Business	9	\$5,988
MCLEAN	Individual	26	15,549
MCLEAN	Officer/Member	0	0
MCLEAN	Total	35	\$21,537
MEADE	Business	30	\$27,987
MEADE	Individual	54	27,882
MEADE	Officer/Member	0	0
MEADE	Total	84	\$55,869
MENIFEE	Business	15	\$30,245
MENIFEE	Individual	22	26,315
MENIFEE	Officer/Member	2	130
MENIFEE	Total	39	\$56,690
MERCER	Business	39	\$169,998
MERCER	Individual	70	53,004
MERCER	Officer/Member	4	1,197
MERCER	Total	113	\$224,200
METCALFE	Business	32	\$66,007
METCALFE	Individual	23	24,548
METCALFE	Officer/Member	0	0
METCALFE	Total	55	\$90,554
MONROE	Business	35	\$48,598
MONROE	Individual	23	57,718
MONROE	Officer/Member	2	6,496
MONROE	Total	60	\$112,812
MONTGOMERY	Business	32	\$51,728
MONTGOMERY	Individual	70	46,613
MONTGOMERY	Officer/Member	6	8,163
MONTGOMERY	Total	108	\$106,505
MORGAN	Business	18	\$63,632
MORGAN	Individual	15	4,746
MORGAN	Officer/Member	8	3,278
MORGAN	Total	41	\$71,656

<b>County/State Name</b>	<b>Type of Entity</b>	<b>Number of Applications Received</b>	<b>Total Amount Paid</b>
MUHLENBERG	Business	32	\$133,639
MUHLENBERG	Individual	39	14,000
MUHLENBERG	Officer/Member	2	0
MUHLENBERG	Total	73	\$147,639
NELSON	Business	76	\$1,468,503
NELSON	Individual	91	145,160
NELSON	Officer/Member	11	7,860
NELSON	Total	177	\$1,621,523
NICHOLAS	Business	6	\$4,003
NICHOLAS	Individual	11	4,120
NICHOLAS	Officer/Member	4	7,272
NICHOLAS	Total	21	\$15,395
OHIO (CO.)	Business	35	\$62,212
OHIO (CO.)	Individual	37	13,442
OHIO (CO.)	Officer/Member	0	0
OHIO (CO.)	Total	72	\$75,654
OLDHAM	Business	89	\$453,186
OLDHAM	Individual	141	154,604
OLDHAM	Officer/Member	11	24,271
OLDHAM	Total	240	\$632,061
OWEN	Business	29	\$15,674
OWEN	Individual	21	6,868
OWEN	Officer/Member	0	0
OWEN	Total	50	\$22,542
OWSLEY	Business	25	\$6,441
OWSLEY	Individual	19	13,694
OWSLEY	Officer/Member	0	0
OWSLEY	Total	44	\$20,135
PENDLETON	Business	20	\$12,242
PENDLETON	Individual	35	34,098
PENDLETON	Officer/Member	0	0
PENDLETON	Total	55	\$46,340
PERRY	Business	93	\$196,818
PERRY	Individual	72	80,547
PERRY	Officer/Member	4	0
PERRY	Total	169	\$277,365

<b>County/State Name</b>	<b>Type of Entity</b>	<b>Number of Applications Received</b>	<b>Total Amount Paid</b>
PIKE	Business	167	\$676,959
PIKE	Individual	157	204,738
PIKE	Officer/Member	25	39,969
PIKE	Total	350	\$921,667
POWELL	Business	9	\$1,650
POWELL	Individual	13	7,537
POWELL	Officer/Member	2	0
POWELL	Total	24	\$9,187
PULASKI	Business	122	\$434,514
PULASKI	Individual	107	256,029
PULASKI	Officer/Member	8	10,135
PULASKI	Total	237	\$700,678
ROBERTSON	Business	5	\$320
ROBERTSON	Individual	5	2,108
ROBERTSON	Officer/Member	0	0
ROBERTSON	Total	10	\$2,428
ROCKCASTLE	Business	20	\$62,883
ROCKCASTLE	Individual	32	28,302
ROCKCASTLE	Officer/Member	0	0
ROCKCASTLE	Total	52	\$91,184
ROWAN	Business	34	\$66,179
ROWAN	Individual	39	121,279
ROWAN	Officer/Member	2	37
ROWAN	Total	75	\$187,495
RUSSELL	Business	48	\$138,142
RUSSELL	Individual	21	7,935
RUSSELL	Officer/Member	4	0
RUSSELL	Total	73	\$146,077
SCOTT	Business	52	\$232,247
SCOTT	Individual	126	123,416
SCOTT	Officer/Member	6	0
SCOTT	Total	184	\$355,663
SHELBY	Business	63	\$436,567
SHELBY	Individual	101	161,328
SHELBY	Officer/Member	6	1,601
SHELBY	Total	171	\$599,496

<b>County/State Name</b>	<b>Type of Entity</b>	<b>Number of Applications Received</b>	<b>Total Amount Paid</b>
SIMPSON	Business	35	\$115,313
SIMPSON	Individual	48	44,820
SIMPSON	Officer/Member	2	0
SIMPSON	Total	85	\$160,133
SPENCER	Business	20	\$13,792
SPENCER	Individual	47	47,322
SPENCER	Officer/Member	2	615
SPENCER	Total	69	\$61,729
TAYLOR	Business	61	\$125,665
TAYLOR	Individual	48	28,399
TAYLOR	Officer/Member	4	189
TAYLOR	Total	113	\$154,253
TODD	Business	18	\$57,044
TODD	Individual	25	26,681
TODD	Officer/Member	0	0
TODD	Total	43	\$83,725
TRIGG	Business	20	\$12,520
TRIGG	Individual	32	27,245
TRIGG	Officer/Member	2	0
TRIGG	Total	54	\$39,765
TRIMBLE	Business	25	\$12,065
TRIMBLE	Individual	27	16,866
TRIMBLE	Officer/Member	0	0
TRIMBLE	Total	52	\$28,931
UNION	Business	20	\$51,625
UNION	Individual	36	1,017,370
UNION	Officer/Member	2	0
UNION	Total	58	\$1,068,995
WARREN	Business	201	\$770,468
WARREN	Individual	215	350,118
WARREN	Officer/Member	23	11,420
WARREN	Total	440	\$1,132,006
WASHINGTON (CO.)	Business	14	\$29,144
WASHINGTON (CO.)	Individual	28	66,171
WASHINGTON (CO.)	Officer/Member	2	197
WASHINGTON (CO.)	Total	44	\$95,512

<b>County/State Name</b>	<b>Type of Entity</b>	<b>Number of Applications Received</b>	<b>Total Amount Paid</b>
WAYNE	Business	18	\$82,246
WAYNE	Individual	23	37,085
WAYNE	Officer/Member	0	0
WAYNE	Total	41	\$119,331
WEBSTER	Business	23	\$42,345
WEBSTER	Individual	29	27,121
WEBSTER	Officer/Member	2	111
WEBSTER	Total	54	\$69,577
WHITLEY	Business	109	\$142,800
WHITLEY	Individual	87	119,084
WHITLEY	Officer/Member	11	46,450
WHITLEY	Total	206	\$308,334
WOLFE	Business	9	\$49,551
WOLFE	Individual	13	3,532
WOLFE	Officer/Member	0	0
WOLFE	Total	22	\$53,083
WOODFORD	Business	54	\$103,758
WOODFORD	Individual	93	114,659
WOODFORD	Officer/Member	8	46,850
WOODFORD	Total	155	\$265,267
<b>STATES</b>			
ALABAMA	Business	33	\$104,040
ALABAMA	Individual	15	4,728
ALABAMA	Officer/Member	0	0
ALABAMA	Total	48	\$108,767
ALASKA	Business	0	\$0
ALASKA	Individual	2	275
ALASKA	Officer/Member	0	0
ALASKA	Total	2	\$275
ARIZONA	Business	13	\$263,602
ARIZONA	Individual	11	6,114
ARIZONA	Officer/Member	6	24,875
ARIZONA	Total	31	\$294,592
ARKANSAS	Business	19	\$1,230,681
ARKANSAS	Individual	7	3,774
ARKANSAS	Officer/Member	0	0
ARKANSAS	Total	26	\$1,234,455

<b>County/State Name</b>	<b>Type of Entity</b>	<b>Number of Applications Received</b>	<b>Total Amount Paid</b>
CALIFORNIA	Business	82	\$2,084,587
CALIFORNIA	Individual	24	55,045
CALIFORNIA	Officer/Member	6	1,647
CALIFORNIA	Total	113	\$2,141,279
COLORADO	Business	20	\$222,530
COLORADO	Individual	7	2,117
COLORADO	Officer/Member	2	0
COLORADO	Total	29	\$224,647
CONNECTICUT	Business	20	\$303,930
CONNECTICUT	Individual	5	4,777
CONNECTICUT	Officer/Member	2	0
CONNECTICUT	Total	27	\$308,707
DELAWARE	Business	5	\$675,677
DELAWARE	Individual	1	57
DELAWARE	Officer/Member	2	164
DELAWARE	Total	8	\$675,898
FLORIDA	Business	93	\$3,062,248
FLORIDA	Individual	102	139,353
FLORIDA	Officer/Member	19	3,657
FLORIDA	Total	214	\$3,205,258
GEORGIA	Business	61	\$3,513,258
GEORGIA	Individual	38	26,538
GEORGIA	Officer/Member	13	14,045
GEORGIA	Total	111	\$3,553,841
HAWAII	Business	1	\$2,113
HAWAII	Individual	2	1,444
HAWAII	Officer/Member	0	0
HAWAII	Total	3	\$3,557
IDAHO	Business	3	\$9,533
IDAHO	Individual	1	660
IDAHO	Officer/Member	0	0
IDAHO	Total	4	\$10,193
ILLINOIS	Business	95	\$5,870,163
ILLINOIS	Individual	34	23,201
ILLINOIS	Officer/Member	4	0
ILLINOIS	Total	133	\$5,893,365

<b>County/State Name</b>	<b>Type of Entity</b>	<b>Number of Applications Received</b>	<b>Total Amount Paid</b>
INDIANA	Business	206	\$1,365,286
INDIANA	Individual	153	133,639
INDIANA	Officer/Member	55	146,161
INDIANA	Total	414	\$1,645,086
IOWA	Business	9	\$28,028
IOWA	Individual	3	1,291
IOWA	Officer/Member	0	0
IOWA	Total	12	\$29,319
KANSAS	Business	26	\$979,209
KANSAS	Individual	3	3,436
KANSAS	Officer/Member	0	0
KANSAS	Total	29	\$982,645
LOUISIANA	Business	5	\$72,617
LOUISIANA	Individual	7	11,714
LOUISIANA	Officer/Member	0	0
LOUISIANA	Total	12	\$84,330
MAINE	Business	3	\$35,049
MAINE	Individual	0	0
MAINE	Officer/Member	0	0
MAINE	Total	3	\$35,049
MARYLAND	Business	43	\$793,856
MARYLAND	Individual	5	1,517
MARYLAND	Officer/Member	0	0
MARYLAND	Total	48	\$795,373
MASSACHUSETTS	Business	36	\$395,563
MASSACHUSETTS	Individual	10	174,842
MASSACHUSETTS	Officer/Member	2	735
MASSACHUSETTS	Total	48	\$571,139
MICHIGAN	Business	54	\$9,703,145
MICHIGAN	Individual	15	41,831
MICHIGAN	Officer/Member	8	3,342
MICHIGAN	Total	77	\$9,748,318
MINNESOTA	Business	33	\$1,135,892
MINNESOTA	Individual	1	35
MINNESOTA	Officer/Member	2	805
MINNESOTA	Total	36	\$1,136,733

<b>County/State Name</b>	<b>Type of Entity</b>	<b>Number of Applications Received</b>	<b>Total Amount Paid</b>
MISSISSIPPI	Business	9	\$116,749
MISSISSIPPI	Individual	6	6,614
MISSISSIPPI	Officer/Member	2	4,476
MISSISSIPPI	Total	17	\$127,839
MISSOURI	Business	43	\$314,783
MISSOURI	Individual	14	21,277
MISSOURI	Officer/Member	0	0
MISSOURI	Total	57	\$336,060
MONTANA	Business	0	\$0
MONTANA	Individual	1	3,833
MONTANA	Officer/Member	0	0
MONTANA	Total	1	\$3,833
NEBRASKA	Business	9	\$365,926
NEBRASKA	Individual	1	390
NEBRASKA	Officer/Member	0	0
NEBRASKA	Total	10	\$366,316
NEVADA	Business	6	\$77,887
NEVADA	Individual	4	963
NEVADA	Officer/Member	0	0
NEVADA	Total	10	\$78,850
NEW HAMPSHIRE	Business	6	\$10,905
NEW HAMPSHIRE	Individual	1	669
NEW HAMPSHIRE	Officer/Member	0	0
NEW HAMPSHIRE	Total	7	\$11,574
NEW JERSEY	Business	51	\$639,453
NEW JERSEY	Individual	7	3,900
NEW JERSEY	Officer/Member	6	25,216
NEW JERSEY	Total	64	\$668,568
NEW MEXICO	Business	13	\$50,156
NEW MEXICO	Individual	1	31
NEW MEXICO	Officer/Member	0	0
NEW MEXICO	Total	14	\$50,187
NEW YORK	Business	56	\$2,939,473
NEW YORK	Individual	21	23,869
NEW YORK	Officer/Member	6	48
NEW YORK	Total	83	\$2,963,390

<b>County/State Name</b>	<b>Type of Entity</b>	<b>Number of Applications Received</b>	<b>Total Amount Paid</b>
NORTH CAROLINA	Business	38	\$428,335
NORTH CAROLINA	Individual	24	20,470
NORTH CAROLINA	Officer/Member	4	0
NORTH CAROLINA	Total	66	\$448,806
NORTH DAKOTA	Business	0	\$0
NORTH DAKOTA	Individual	2	120
NORTH DAKOTA	Officer/Member	0	0
NORTH DAKOTA	Total	2	\$120
OHIO	Business	313	\$8,783,331
OHIO	Individual	162	350,813
OHIO	Officer/Member	57	95,166
OHIO	Total	532	\$9,229,310
OKLAHOMA	Business	15	\$695,884
OKLAHOMA	Individual	6	1,755
OKLAHOMA	Officer/Member	2	0
OKLAHOMA	Total	23	\$697,639
OREGON	Business	11	\$50,087
OREGON	Individual	3	3,903
OREGON	Officer/Member	2	0
OREGON	Total	16	\$53,989
PENNSYLVANIA	Business	74	\$4,826,276
PENNSYLVANIA	Individual	10	16,170
PENNSYLVANIA	Officer/Member	4	120
PENNSYLVANIA	Total	88	\$4,842,566
RHODE ISLAND	Business	4	\$27,356
RHODE ISLAND	Individual	2	533
RHODE ISLAND	Officer/Member	0	0
RHODE ISLAND	Total	6	\$27,889
SOUTH CAROLINA	Business	16	\$823,838
SOUTH CAROLINA	Individual	11	3,551
SOUTH CAROLINA	Officer/Member	2	0
SOUTH CAROLINA	Total	29	\$827,389
SOUTH DAKOTA	Business	4	\$156,808
SOUTH DAKOTA	Individual	0	0
SOUTH DAKOTA	Officer/Member	0	0
SOUTH DAKOTA	Total	4	\$156,808

<b>County/State Name</b>	<b>Type of Entity</b>	<b>Number of Applications Received</b>	<b>Total Amount Paid</b>
TENNESSEE	Business	138	\$1,524,393
TENNESSEE	Individual	113	166,244
TENNESSEE	Officer/Member	17	55,611
TENNESSEE	Total	268	\$1,746,248
TEXAS	Business	123	\$3,768,144
TEXAS	Individual	31	13,438
TEXAS	Officer/Member	11	4,174
TEXAS	Total	164	\$3,785,757
UTAH	Business	7	\$2,074
UTAH	Individual	0	0
UTAH	Officer/Member	0	0
UTAH	Total	7	\$2,074
VIRGINIA	Business	55	\$1,283,176
VIRGINIA	Individual	35	199,634
VIRGINIA	Officer/Member	4	16
VIRGINIA	Total	94	\$1,482,826
WASHINGTON	Business	16	\$213,609
WASHINGTON	Individual	13	43,195
WASHINGTON	Officer/Member	2	1,122
WASHINGTON	Total	31	\$257,926
WASHINGTON, D.C.	Business	2	\$3,524
WASHINGTON, D.C.	Individual	3	517
WASHINGTON, D.C.	Officer/Member	2	16
WASHINGTON, D.C.	Total	7	\$4,057
WEST VIRGINIA	Business	43	\$216,381
WEST VIRGINIA	Individual	16	10,268
WEST VIRGINIA	Officer/Member	2	0
WEST VIRGINIA	Total	62	\$226,650
WISCONSIN	Business	27	\$445,433
WISCONSIN	Individual	5	2,977
WISCONSIN	Officer/Member	2	47
WISCONSIN	Total	35	\$448,458
WYOMING	Business	1	\$2,860
WYOMING	Individual	1	1,158
WYOMING	Officer/Member	0	0
WYOMING	Total	2	\$4,018

<b>County/State Name</b>	<b>Type of Entity</b>	<b>Number of Applications Received</b>	<b>Total Amount Paid</b>
CANADA	Business	33	\$411,923
CANADA	Individual	3	1,666
CANADA	Officer/Member	0	0
CANADA	Total	36	\$413,589
OTHER FOREIGN	Business	8	\$2,701
OTHER FOREIGN	Individual	8	4,218
OTHER FOREIGN	Officer/Member	0	0
OTHER FOREIGN	Total	16	\$6,920
OTHER DOMESTIC	Business	17	\$119,756
OTHER DOMESTIC	Individual	5	6,931
OTHER DOMESTIC	Officer/Member	0	0
OTHER DOMESTIC	Total	22	\$126,687
<b>GRAND TOTAL</b>			
<b>Totals</b>	<b>Business</b>	<b>10,017</b>	<b>\$103,695,183</b>
<b>Totals</b>	<b>Individual</b>	<b>12,475</b>	<b>17,932,261</b>
<b>Totals</b>	<b>Officer/Member</b>	<b>1,101</b>	<b>1,808,342</b>

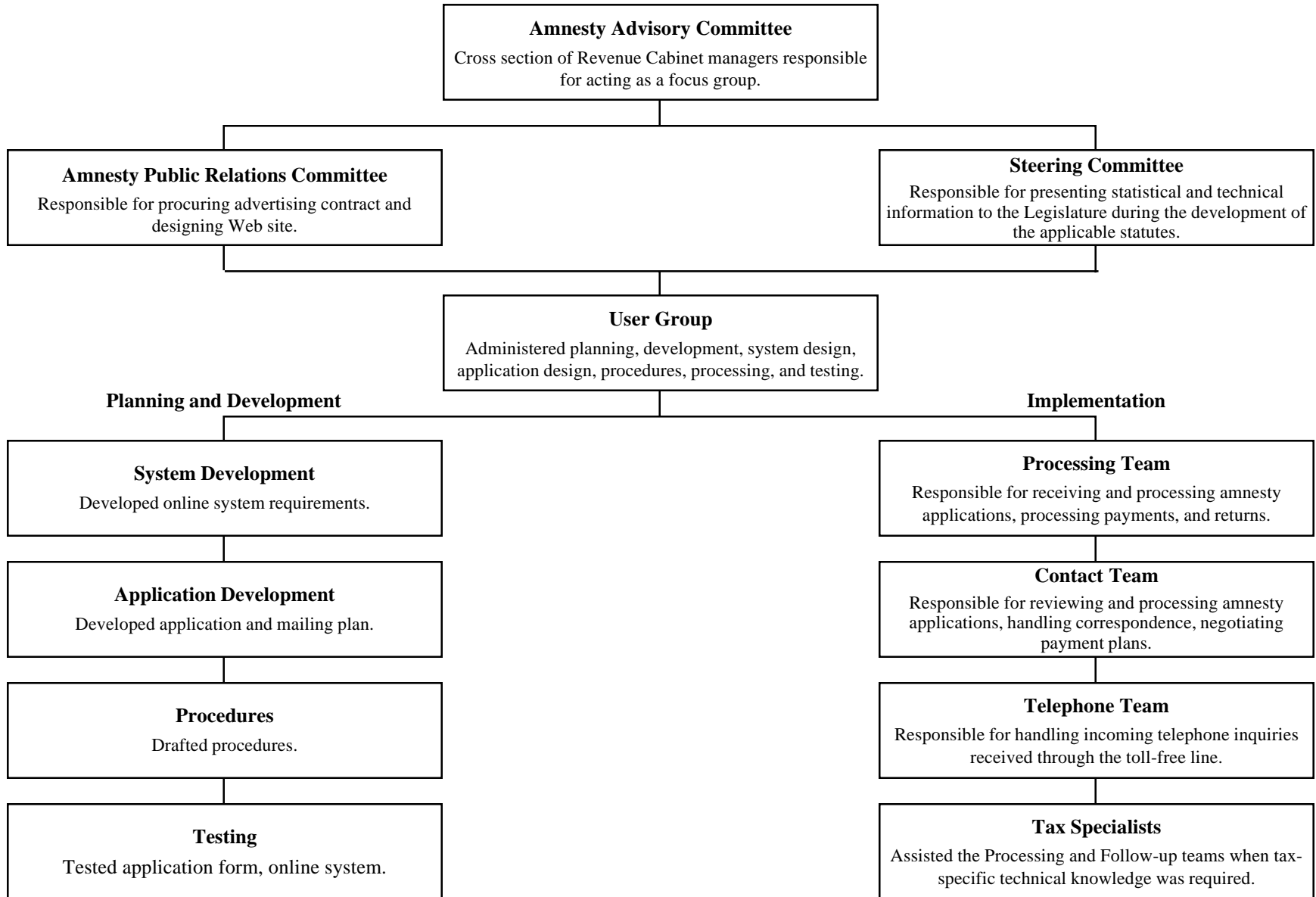


# Appendix

## Table of Contents

Tax Amnesty Organization Chart .....	48
Tax Amnesty Press Releases .....	49
Tax Amnesty Newspaper Articles .....	56
Kentucky Revised Statutes Relating to Tax Amnesty .....	61
Blank Tax Amnesty Application .....	66
Important Tax Amnesty Information .....	68
Prefilled Tax Amnesty Application .....	70

# Tax Amnesty Organization Chart



# Tax Amnesty Press Releases

FOR IMMEDIATE RELEASE

Kentucky Revenue Cabinet  
October 24, 2002  
Contact: Alex Rose 502-564-9544



## TAX AMNESTY RECEIPTS EXCEED \$100 MILLION

**(Frankfort, Oct. 24, 2002)** - The Kentucky Revenue Cabinet today announced that it has received more than \$100,015,000 in unpaid back taxes as a result of the Tax Amnesty program. The program ran August 1 through September 30 and was projected to raise \$20 million.

“We continue to be delighted with the results of the Tax Amnesty program. These funds are badly needed to maintain vital state government services without having to make significant cuts,” said Governor Paul E. Patton.

More than 20,000 individuals and businesses have participated in the Tax Amnesty program: 10,701 individuals and 9,330 businesses. More than \$87,607,000 or 87.5% has come from businesses and more than \$12,408,000 or 12.5% has come from individuals. 46,771 tax bills have been resolved.

“The majority of the dollars have been counted, however, a final total will not be available for several months due to the additional Amnesty applications that remain to be processed and any associated refund adjustments,” said Revenue Secretary Dana B. Mayton.

Payments have come from taxpayers in 49 states, the District of Columbia, and 7 foreign countries. Payments from taxpayers outside Kentucky total more than \$55,600,000 or 56% of receipts to date. “Most of the out-of-state payments have come from multi-state corporations doing business in Kentucky,” Mayton said.

Certain property taxes, eligible for Amnesty for the first time, have brought in more than \$13,731,000 of which approximately \$4,906,000 will be returned to local taxing jurisdictions including school districts.

Amnesty payments were received from all 120 Kentucky counties. Jefferson County leads the way with more than \$15,101,000 from 3,875 participants. At least \$1,700 was received from each of the 120 counties.

Corporation income and license taxes lead in receipts with more than \$37,000,000, followed by sales tax with more than \$30,579,000. Individual income tax receipts are \$9,918,010.

Taxpayers participating in the Tax Amnesty program will receive notification from the Revenue Cabinet that their applications have been accepted. “We are asking Amnesty participants to be patient. The overwhelming response to the program means that it will take some time to notify participants that their Amnesty applications have been accepted. Taxpayers should begin receiving notifications in November,” said Mayton.

Secretary Mayton pointed out that, “Increased penalties and new compliance programs are being implemented now that Amnesty is over. These new programs will help ensure that all taxpayers are paying their fair share.”

**NOTE:** For Amnesty statistics for particular counties, call Alex Rose at 502-564-9544 or visit [www.revenue.ky.gov](http://www.revenue.ky.gov) the Revenue Cabinet’s website.

**FOR IMMEDIATE RELEASE**

Kentucky Revenue Cabinet  
October 11, 2002  
Contact: Alex Rose 502-564-9544



**TAX AMNESTY RECEIPTS EXCEED \$79 MILLION  
COLLECTIONS SURPASS 1988 AMNESTY PROGRAM**

**(Frankfort, Oct. 11, 2002)** - The Kentucky Revenue Cabinet today announced that it has received more than \$79,870,000 in unpaid back taxes as a result of the Tax Amnesty program. The program ran August 1 through September 30 and was projected to raise \$20 million.

“We are delighted with results of the Tax Amnesty program,” Governor Paul E. Patton said. “These funds are badly needed to maintain vital state government services without making significant cuts. When taxes go unpaid, everyone suffers. Kentuckians recognized that Amnesty was a great opportunity for a fresh start,” said Governor Patton.

In a press conference held Friday in the state’s Capitol, Governor Patton also expressed thanks to the General Assembly for the passage of the legislation establishing the program and to Revenue Cabinet Secretary Dana Mayton and her staff for their commitment and hard work in ensuring the success of the Amnesty program. “To exceed the \$61.1 million collected during the 1988 Amnesty program is a real tribute to the outstanding work of the Revenue Cabinet,” Governor Patton said.

More than 16,800 individuals and businesses have participated in the Tax Amnesty program: 8,950 individuals and 7,891 businesses. More than \$69,868,000 or 87% has come from businesses and more than \$10,000,000 or 13% has come from individuals. More than 38,000 tax bills have been resolved.

“The majority of the dollars have been counted, however, a final total will not be available for several months due to the additional Amnesty applications that remain to be processed and any associated refund adjustments,” said Revenue Secretary Dana B. Mayton.

Payments have come from taxpayers in 49 states, the District of Columbia, and 6 foreign countries. Payments from taxpayers outside Kentucky total more than \$45,000,000 or 56% of receipts to date. “Most of the out-of-state payments have come from multi-state corporations doing business in Kentucky,” Mayton said. The largest single payment was more than \$6 million while the smallest was \$0.01.

Certain property taxes, eligible for Amnesty for the first time, have brought in more than \$6,705,000 of which approximately \$2,699,000 will be returned to local taxing jurisdictions including school districts. “Property taxes were a pleasant surprise and we are particularly pleased to be sending some badly needed funding back to the locals,” said Mayton.

Amnesty payments were received from all 120 Kentucky counties. Jefferson County led the way with more than \$12,333,000 from 3,152 participants. Fayette County was second with more than \$4,772,000 from 1,300 participants. At least \$1,500 was received from each of the 120 counties.

“The Revenue Cabinet is very pleased by the tremendous response to the Tax Amnesty program,” said Mayton. “It was a win-win-win situation. The taxpayer won, state government won and our citizens in need of vital services won,” said Mayton.

Sales tax leads in receipts with approximately \$25,725,000, followed by corporation license with more than \$16,677,000 and corporation income with more than \$15,189,000. Individual income tax receipts are \$8,087,000.

-more-

During the program, the Cabinet's Amnesty website received more than 132,000 hits while the Amnesty toll-free number received more than 26,500 calls. In citing reasons for the success of the Amnesty program, Secretary Mayton said, "The staff of the Revenue Cabinet committed themselves 110% to the Amnesty program and they deserve the credit for its success. Additionally, we had great cooperation and assistance from tax practitioners, attorneys and the media. We also had an excellent advertising and public relations campaign. We especially want to thank Paul Schultz Advertising and their sub-contractor ASPECTX both of Louisville for their outstanding work in getting the word out to the public."

Taxpayers participating in the Tax Amnesty program will receive notification from the Revenue Cabinet that their applications have been accepted. "We are asking Amnesty participants to be patient. The overwhelming response to the program means that it will take some time to notify participants that their Amnesty applications have been accepted. Taxpayers should begin receiving notifications in November," said Mayton.

Secretary Mayton pointed out that, "Increased penalties and new compliance programs are being implemented now that Amnesty is over. These new programs will help ensure that all taxpayers are paying their fair share."

**NOTE:** For Amnesty statistics for particular counties, call Alex Rose at 502-564-9544 or visit [www.revenue.ky.gov](http://www.revenue.ky.gov) the Revenue Cabinet's website.

## FOR IMMEDIATE RELEASE

CONTACT: Alex W. Rose, General Counsel  
(502) 564-9544

### TAX AMNESTY RECEIPTS EXCEED \$41 MILLION

**(Frankfort, Oct. 1, 2002)** - The Kentucky Revenue Cabinet announced today that preliminary receipts for the Tax Amnesty program, which ended yesterday, are \$41,489,591.

“The Cabinet is very pleased by the favorable response to the Tax Amnesty program,” said Revenue Secretary Dana B. Mayton. “Both individuals and businesses realized what an excellent opportunity tax amnesty presented,” said Mayton.

More than 12,800 individuals and businesses have participated in the Tax Amnesty program; 6,777 individuals and 6,055 businesses. More than \$36,623,000 (88%) has come from businesses and more than \$4,867,000 (12%) from individuals. Over 26,000 tax bills have been resolved.

Payments have come from taxpayers in 46 states, the District of Columbia and five foreign countries. Payments from taxpayers outside Kentucky total more than \$24,416,000 or 59% of receipts to date. “Most of the out-of-state payments have come from multi-state corporations doing business in Kentucky,” said Mayton.

“Tax amnesty not only helped delinquent taxpayers to get right with the government, it was good for compliant taxpayers, too,” said Mayton. “The program has added new taxpayers to the rolls creating a fairer distribution of the tax burden,” Mayton said.

Amnesty payments were received from all 120 Kentucky counties. Jefferson County led the way with more than \$7,379,000 from 2,363 participants.

The largest single payment was more than \$6 million while the smallest was \$0.03.

Sales tax leads in receipts with more than \$10,486,000, followed closely by corporation license with more than \$ 10,284,000 and corporation income with more than \$10,165,000. Individual income receipts are \$3,791,614.

The Cabinet’s Tax Amnesty website received more than 132,000 hits while the Amnesty toll-free number received 26,000 calls. Almost 4,000 were received yesterday, the final day of the program.

“The results we are announcing today are preliminary,” said Mayton. “Amnesty applications postmarked September 30<sup>th</sup> are still arriving and we will provide a more complete report on October 11, when we hold a press conference at 10:00 a.m. at the Capitol,” Mayton said.

Secretary Mayton pointed out that, “Tax Amnesty was a special grace period provided to allow delinquent taxpayers to pay up before new compliance tools are implemented. The General Assembly equipped Revenue with increased penalties and new compliance programs to begin after the conclusion of Amnesty,” said Mayton. “These new tools will help ensure that all taxpayers are paying their fair share,” said the Secretary.

**Note:** For information on particular counties, call Alex Rose at 502-564-9544.

## FOR IMMEDIATE RELEASE

CONTACT: Alex W. Rose, General Counsel  
(502) 564-9544

### REVENUE TO EXTEND OFFICE HOURS IN FINAL DAYS OF TAX AMNESTY CAMPAIGN

#### September 30 is Deadline

**FRANKFORT, KY (September 24, 2002)** – The Kentucky Revenue Cabinet is extending its office hours as the tax amnesty campaign deadline of midnight Monday, September 30, nears. The Cabinet’s Taxpayer Service Centers throughout the state will be open Saturday, September 28, from 9:00 a.m. to 3:00 p.m. local time. On Monday, September 30, the final day of the tax amnesty program, the service centers will remain open until 7:00 p.m. local time.

“We expect to be extremely busy this week,” said Revenue Secretary Dana Mayton. “The experience of other states and our own 1988 tax amnesty program demonstrates that there is always a last minute rush at the end of an amnesty program,” said Mayton.

Contrary to rumors, the Tax Amnesty period will not be extended beyond September 30. “Taxpayers are reporting to the Cabinet that they are being told that the Tax Amnesty period will be extended on a case by case basis. This is simply not true. All taxpayers will be treated alike and the Amnesty period will end for everybody at midnight, Monday, September 30,” Mayton said.

Taxpayers planning a visit to a service center are urged to bring all necessary records. “We stand ready to assist taxpayers during the last minute crush, but they must help themselves by bringing their tax documents such as W-2s and copies of federal returns,” said Secretary Mayton. “If taxpayers are not certain about which documents to bring, they should call ahead to the taxpayer service center or to our toll-free number,” Mayton said. “Our Tax Amnesty website, [www.amnesty.ky.gov](http://www.amnesty.ky.gov), contains the addresses and telephone numbers of our taxpayer service centers,” Secretary Mayton said.

Mailed Tax Amnesty applications must be postmarked no later than midnight, September 30. Taxpayers may pay any taxes due by check, MasterCard or VISA. Taxpayers who demonstrate a severe financial need are eligible for a payment plan.

“Tax Amnesty is a rare opportunity for those who live, work or do business in Kentucky to pay any back state taxes they owe without any penalties, fees, interest or prosecution and in complete confidentiality,” said Mayton. Virtually all taxpayers are eligible to participate in the program.

Secretary Mayton said the Amnesty program is expected to generate \$20 million in 2002. “We have already received more than \$13 million and since the vast majority of the money is paid during the final week, we are optimistic that we will meet or even exceed our goal. Both individuals and businesses realize that it’s a great decision to participate in Tax Amnesty.”

-more-

For more information, visit [www.amnesty.ky.gov](http://www.amnesty.ky.gov) or call the Amnesty toll-free number 1-877-ONLY-TAX (1-877-665-9829). Amnesty applications are available at the office of the Property Valuation Administrator in each county, at Revenue Cabinet Taxpayer Service Centers throughout the state and may be downloaded from the amnesty website.

Revenue Cabinet Taxpayer Service Centers are listed below:

**Ashland Service Center**

134 16th Street  
Ashland, KY 41101-7670  
Phone: (606) 920-2037  
FAX: (606) 920-2039

**Bowling Green Service Center**

201 West Professional Park Court  
Bowling Green, KY 42104-3278  
Phone: (270) 746-7470  
FAX: (270) 746-7847

**Central Kentucky Service Center**

200 Fair Oaks Lane  
P. O. Box 657  
Frankfort, KY 40620-0657  
Taxpayer Assistance: (502) 564-4581  
FAX: (502) 564-8946

**Corbin Service Center**

Suite 2  
15100 North US 25E  
P. O. Box 1298  
Corbin, KY 40702-1298  
Phone: (606) 528-3322  
FAX: (606) 523-1972

**Hopkinsville Service Center**

181 Hammond Drive  
Hopkinsville, KY 42240  
Phone: (270) 889-6521  
FAX: (270) 889-6563  
Louisville Service Center  
620 South Third Street, Suite 102

**Louisville, KY 40202-2446**

Phone: (502) 595-4512  
FAX: (502) 595-4205

**Northern Kentucky Service Center**

Turfway Ridge Office Park, Suite 190  
7310 Turfway Road  
Florence, KY 41042-1385  
Phone: (859) 371-9049  
FAX: (502) 371-9154

**Owensboro Service Center**

Building C, Suite 201  
401 Frederica Street  
P.O. Box 128  
Owensboro, KY 42302-1028  
Phone: (270) 687-7301  
FAX: (270) 687-7244

**Paducah Service Center**

Clark Business Complex, Suite G  
2928 Park Avenue  
Paducah, KY 42001-4024  
Phone: (270) 575-7148  
FAX: (270) 575-7027

**Pikeville Service Center**

Uniplex Center, Suite 203  
126 Trivette Drive  
Pikeville, KY 41501-1275  
Phone: (606) 433-7675  
FAX: (606) 433-7679

## FOR IMMEDIATE RELEASE

Office of the Governor

July 31, 2002

Contact: Alex Rose, Kentucky Revenue Cabinet 502-564-9544

Terri Giltner, Office of the Governor 502-564-2611

[www.amnesty.ky.gov](http://www.amnesty.ky.gov)

### **Kentucky Governor Patton Introduces Tax Amnesty Program**

*Program estimated to raise \$20 million for state services this year*

FRANKFORT, KY (July 31, 2002) —Governor Paul Patton and officials from the Kentucky Revenue Cabinet today unveiled the 61-day Kentucky Tax Amnesty program that begins August 1 and ends Sept. 30. The press conference announcing the program was simulcast to six additional locations across the state including Ashland, Bowling Green, Hazard, Northern Kentucky, Owensboro and Paducah.

“Tax Amnesty is a rare opportunity for those who live, work, or do business in Kentucky to pay any back state taxes they owe without penalties, interest or prosecution. It’s time to get right with the government,” said Governor Patton.

Governor Patton and Revenue Cabinet Secretary Dana Mayton answered questions regarding the Kentucky Tax Amnesty program and highlighted the key elements of the program. The Tax Amnesty television commercial, theme song and “Tax Amnesty Man” personality were also introduced at the press conference.

Tax Amnesty includes all state taxes directly administered by the Kentucky Revenue Cabinet. Property taxes levied on real estate, motor vehicles and motor boats payable to local officials are not included. The program applies to back taxes incurred on or after Dec. 1, 1987 and prior to Dec. 1, 2001. Virtually all taxpayers are eligible to participate in the program.

“Tax Amnesty will generate much needed revenues for the state during these tough economic times,” Secretary Mayton said. “In addition to increasing funds for the Commonwealth, Amnesty gives taxpayers who owe back taxes an opportunity for a fresh start.”

Secretary Mayton said the two-month Amnesty program is expected to generate \$20 million in 2002 and another \$7 million in 2003. Approximately 90,000 taxpayers will receive pre-filled Amnesty applications. Taxpayers eligible for Amnesty, but who do not participate, will incur increased penalties and fees at the conclusion of the program.

This is only the second time in Kentucky history that the state has conducted a Tax Amnesty program. The first program conducted in 1988 waived penalties, fees, and one-half of the interest. The 2002 program not only waives all penalties and fees, but also all of the interest. This Amnesty Program (House Bill 614) was enacted during the 2002 session of the General Assembly and was signed into law by the governor earlier this year. The 1988 program generated more than \$61 million, exceeding expectations.

For more information, visit [www.amnesty.ky.gov](http://www.amnesty.ky.gov) or call the Amnesty toll-free number 1-877-ONLY-TAX (1-877-665-9829). Amnesty applications are available at the offices of County Property Valuation Administrators and at Kentucky Revenue Cabinet Taxpayer Service Centers throughout the state.

# Tax Amnesty Newspaper Articles

Courier Journal  
Tuesday, August 6, 2002

## **Midday Report** **Early response to amnesty surprises Revenue officials**

---

By Mark Chellgren  
Associated Press  
Contact Info  
Tax amnesty toll-free: 1-877-665-9829.  
On the Web  
Kentucky Revenue Cabinet: <http://www.revenue.state.ky.us/>  
Tax amnesty program: <http://www.amnesty.ky.gov>

FRANKFORT, Ky. — Less than a week into Kentucky's tax amnesty window, the results are already showing up in dollars and cents.

Through midday, 32 taxpayers have paid \$124,018.77 for amnesty settlements, according to Revenue Cabinet spokesman Alex Rose.

“We think that's impressive,” he said.

The nearly 90,000 applications for amnesty that the cabinet mailed to taxpayers already involved in disputes were not arriving in mailboxes until this week. And Rose said they are expected to provide a good return.

Most of the settlements are from businesses, but a few individuals have also made payments, Rose said.

The amnesty program began Aug. 1 and will run until Sept. 30.

Revenue officials estimate they will reap \$20 million this fiscal year. Another \$7 million next year is expected to come from taxpayers who step forward and wind up on the regular tax rolls.

Rose said the cabinet has received nearly 1,000 inquiries about amnesty.

Virtually all state taxes are eligible for amnesty, which also allows payments to settle claims without penalty, interest or risk of prosecution.

Property taxes on real estate, motor vehicles and other levies that are payable to local officials are not eligible for amnesty.

Taxes incurred from Dec. 1, 1987 to Nov. 30, 2001 are eligible for the amnesty. People who owe back taxes who are tracked down after the amnesty will face larger penalties and fees.

The program is being widely publicized through appearances, and public service advertising.

The only other tax amnesty program conducted by the state was in 1988 and took in \$61 million, far exceeding expectations.

Applications for amnesty are available through the cabinet, its Web site and county property valuation administrator offices.

**Business First**  
*(The Weekly Business Newspaper of Greater Louisville)*  
September 2, 2002

**EXCLUSIVE REPORTS**

**State Tax Amnesty program brings in bucks**

Businesses, individuals have until Sept. 30 to file applications

Robyn L. Davis

Business First Staff Writer

Kentucky Tax Amnesty has raked in \$290,197.47 from Jefferson County residents as of Aug. 27 and slightly more than \$3 million statewide.

That's more than officials expected for nearly halfway through the program, and it bodes well for how much will be in state coffers at the end, they said. The Aug. 27 figures were the latest available.

"What's interesting about this is that in the 1988 campaign, we had collected less than \$400,000 at this point," said Alex Rose, general counsel for the Kentucky Revenue Cabinet. The 1988 campaign was the state's first and collected \$61.1 million.

Revenue Cabinet Secretary Dana Mayton said when the program began this year she expected it would bring in \$20 million in revenue.

**Tax Amnesty at a glance**

The Tax Amnesty program allows Kentucky residents and business owners to pay back taxes without the normal interest and penalties. The program began Aug. 1 and ends Sept. 30.

Statewide, 2,523 applications for tax amnesty have been received by the Revenue Cabinet, and 556 of those are from Jefferson County.

At the beginning of the Tax Amnesty program, 16,641 applications, already filled out, were sent to businesses and individuals in Jefferson County. Those participating could simply sign the form and send it back with a check, Rose said.

If all of those in Jefferson County who received the form paid during the tax amnesty period, the value would be \$77,305,462, Rose said.

If those same people choose to pay after the deadline, the total amount owed will be \$143,401,891, an increase because the payers would owe the penalties and interest that are not included in their tax bill during Tax Amnesty.

"It's almost double," Rose said. "It's really surprising."

Residents of counties neighboring Jefferson also are paying up. In Bullitt County, 835 applications were mailed out, and 41 have been returned, bringing in \$22,161.66 by Aug. 27, Rose said.

In Oldham County, 762 applications were sent to those owing taxes, and 26 have been returned, bringing in \$8,208.17, Rose said.

In Shelby County, 561 applications were sent out, and 29 have been returned so far, bringing in a total of \$2,111.56, Rose said.

Checks and credit cards are accepted. Most are paying by check, Rose said.

The interest and penalties on the unpaid taxes will again apply after Sept. 30.

### **Business participation**

Businesses likely will be one of the largest contributors to the program. Rose explained that while fewer businesses than individuals participate in tax amnesty, the businesses owe more.

That results in about 70 percent of the money coming from businesses and 30 percent from individuals. In contrast, Rose added, about 30 percent of the payers are businesses.

The state isn't keeping track of business tax payments separately from individuals on a daily basis, Rose said, but it will tabulate the number of businesses who paid and how much they paid at the end of the program. A variety of detailed statistics will be made available to the public at that time.

As in 1988, Rose said, he expects about 80 percent of the money to come during the final week.

"Every indicator we have is positive," Rose said.

*Contact the writer via e-mail at [rdavis@bizjournals.com](mailto:rdavis@bizjournals.com).*

**THE KENTUCKY POST**  
**AUGUST 24, 2002**

**Unpaid state taxes pour in**

*By Courtney Kinney*

*Post Staff Reporter*

FRANKFORT — Delinquent taxpayers have ponied up more than \$3 million in back taxes in the first three weeks of Kentucky's tax amnesty program, far exceeding officials' expectations.

"In an amnesty program, most of the money comes in in the last week, so to receive \$3 million in the first three weeks is extremely encouraging for the Revenue Cabinet," said Alex Rose, spokesman for the cabinet.

The agency is sponsoring an initiative that lets businesses and individuals taxpayers settle their outstanding bills without facing penalties and interest charges.

The amnesty period started Aug. 1, runs through Sept. 30, and applies to almost all state taxes, except property and other taxes that are collected locally.

This is only the second time Kentucky has held an amnesty program.

The last one, in 1988, had only brought in about \$500,000 at the same point.

Rose said this year's program, which applies to taxes due between Dec. 1, 1987 and Dec. 1, 2001, is probably more successful because it waives all penalties and interests, instead of just half, as the previous program did.

"I think Kentucky taxpayers are recognizing that this is a real opportunity," he said.

The state has also been more aggressive in getting the word out about the amnesty period, Rose said, spending almost \$1 million on television, print and radio ads.

"An amnesty program is only as good as its advertising campaign," he said. "We feel every dollar we spend on advertising is going to be returned to us many, many times over."

To date, the cabinet has had more than 50,000 hits on the amnesty program Web site, and received about 9,000 phone calls on the program's toll-free line.

"We're real encouraged by the interest," Rose said.

Revenue officials estimate the program will net about \$20 million for the state this year.

And because tax bills not settled during the amnesty period will see a penalty increase from 20 to 25 percent and an increased collection fee, the state expects to get another \$7 million next year.

The Revenue Cabinet estimates about \$200 million is currently owed in back taxes. Regular collection activities bring in about \$100 million a year.

The early success of the program indicates it might generate more money than anticipated.

The program was suggested by Gov. Paul Patton and approved by the state legislature this year as a way to bring in revenue in tight budget times. Kentucky has seen consistently decreasing revenues over the past two fiscal years.

The cabinet sent out 90,000 pre-filled out forms to people who owe back taxes. As of Thursday, 2,500 had been returned, compared to fewer than a 1,000 at the same point in the 1988 program. Returns in the amnesty program must be postmarked by Sept. 30.

Publication Date: 08-24-2002

## Kentucky Revised Statutes Relating to Tax Amnesty

### 131.400 Definitions — Amnesty period — Tax liabilities and taxable periods eligible.

- (1) KRS 131.410 to 131.445 shall be known as and may be cited as the “Kentucky Tax Amnesty Act.”
- (2) The Revenue Cabinet shall develop and administer a tax amnesty program as provided in KRS 131.410 to 131.445.
- (3) As used in KRS 131.410 to 131.445, unless the context requires otherwise:
  - (a) “Cabinet” means the Revenue Cabinet.
  - (b) “Taxpayer” means any individual, partnership, joint venture, association, corporation, receiver, trustee, guardian, executor, administrator, fiduciary, limited liability company, limited liability partnership, or any other entity of any kind subject to any tax set forth in subsection (4) of this section or any person required to collect any such tax under subsection (4) of this section.
  - (c) “Account receivable” means an amount of state tax, penalty, fee, or interest which has been recorded as due and entered in the account records of the cabinet, or which the taxpayer should reasonably expect to become due as a direct or indirect result of any pending or completed audit or investigation which the taxpayer knows is being conducted by any governmental taxing authority, federal, state, or local.
  - (d) “Due and owing” means an assessment which has become final and is owed to the Commonwealth due to either the expiration of the taxpayer’s appeal rights pursuant to KRS 131.110 or, if an assessment has been appealed to the board of tax appeals, the rendition of a final order by the board or by any court of this Commonwealth. For the purposes of KRS 131.410 to 131.445, assessments that have been appealed to the board of tax appeals shall be final, due and owing fifteen (15) days after the last unappealed or unappealable order sustaining the assessment or any part thereof has become final.
- (4) Notwithstanding the provisions of any other law to the contrary, the tax amnesty program shall be conducted by the cabinet during the fiscal year ending June 30, 2003, for a period of not less than sixty (60) days nor more than one hundred and twenty (120) days and shall apply to all taxpayers owing taxes, penalties, fees, or interest subject to the administrative jurisdiction of the cabinet, with the exceptions of ad valorem taxes levied on real property pursuant to KRS Chapter 132, ad valorem taxes on motor vehicles and motorboats collected by the county clerks, and ad valorem taxes on personal property levied pursuant to KRS Chapter 132 that are payable to local officials. The program shall apply to tax liabilities for taxable periods ending or transactions occurring after December 1, 1987, but prior to December 1, 2001. Amnesty tax return forms shall be in a form prescribed by the cabinet.

**Effective:** July 15, 2002

**History:** Amended 2002 Ky. Acts ch. 366, sec. 1, effective July 15, 2002. — Created 1988 Ky. Acts ch. 322, sec. 1, effective July 15, 1988.

**131.410 Circumstances for waiver of criminal prosecution and civil penalties —  
Exceptions — Refunds and credits.**

- (1) For any taxpayer who meets the requirements of KRS 131.420:
  - (a) For taxes which are owed as a result of the nonreporting or underreporting of tax liabilities or the nonpayment of any account receivable owed by an eligible taxpayer, the Commonwealth shall waive criminal prosecution and all civil penalties and fees which may be assessed under any KRS chapter subject to the administrative jurisdiction of the cabinet for the taxable years or periods for which tax amnesty is requested, plus all of the interest as provided in subsection (1) of KRS 131.425.
  - (b) With the exception of instances in which the taxpayer and cabinet enter into an installment payment agreement authorized under subsection (3) of KRS 131.420, The failure to pay all taxes as shown on the taxpayer's amnesty tax return shall invalidate any amnesty granted pursuant to KRS 131.410 to 131.445.
- (2) This section shall not apply to any taxpayer who is on notice, written or otherwise, of a criminal investigation being conducted by an agency of the state or any political subdivision thereof or the United States, nor shall this section apply to any taxpayer who is the subject of any criminal litigation which is pending on the date of the taxpayer's application in any court of this state or the United States for nonpayment, delinquency, evasion or fraud in relation to any federal taxes or to any of the taxes to which this amnesty program is applicable.
- (3) No refund or credit shall be granted for any interest, fee, or penalty paid prior to the time the taxpayer requests amnesty pursuant to KRS 131.420.
- (4) Unless the cabinet in its own discretion redetermines the amount of taxes due, no refund or credit shall be granted for any taxes paid under the amnesty program.

**Effective:** July 15, 2002

**History:** Amended 2002 Ky. Acts ch. 366, sec. 2, effective July 15, 2002. — Created 1988 Ky. Acts ch. 322, sec. 2, effective July 15, 1988.

### **131.420 Requirements for amnesty — Installment payments — Protests.**

- (1) The provisions of KRS 131.400 to 131.445 shall apply to any eligible taxpayer who files an application for amnesty within the time prescribed by the cabinet and does the following:
  - (a) Files completed tax returns for all years or tax reporting periods as stated on the application for which returns have not previously been filed and files completed amended tax returns for all years or tax reporting periods as stated on the application for which the tax liability was underreported, except in cases in which the tax liability has been established through audit.
  - (b) Pays in full the taxes due for the periods and taxes applied for at the time the application or amnesty tax returns are filed within the amnesty period and pays the amount of any additional tax owed within thirty (30) days of notification by the cabinet.
  - (c) Pays in full within the amnesty period all taxes previously assessed by the cabinet that are due and owing at the time the application or amnesty tax returns are filed.
- (2) An eligible taxpayer may participate in the amnesty program whether or not the taxpayer is under audit, notwithstanding the fact that the amount due is included in a proposed assessment or an assessment, bill, notice, or demand for payment issued by the cabinet, and without regard to whether the amount due is subject to a pending administrative or judicial proceeding. An eligible taxpayer may participate in the amnesty program to the extent of the uncontested portion of any assessed liability. However, participation in the program shall be conditioned upon the taxpayer's agreement that the right to protest or initiate an administrative or judicial proceeding or to claim any refund of moneys paid under the program is barred with respect to the amounts paid with the application or amnesty returns.
- (3) The cabinet may enter into an installment payment agreement as provided in KRS 131.081(9) in cases of severe hardship in lieu of the complete payment required under subsection (1) of this section. Failure of the taxpayer to make timely payments shall void the terms of the amnesty program. All such agreements and payments shall include interest as provided under subsection (2) of KRS 131.425.
- (4) If, following the termination of the tax amnesty period, the cabinet issues a deficiency assessment based upon information independent of that shown on a return filed pursuant to subsection (1) of this section, the cabinet shall have the authority to impose penalties and criminal action may be brought where authorized by law only with respect to the difference between the amount shown on the amnesty tax return and the correct amount of tax due. The imposition of penalties or criminal action shall not invalidate any waiver granted under KRS 131.410. With the exception of the cost of collection fee imposed under subsection (1) of KRS 131.440, all assessments issued by the cabinet under KRS 131.410 to 131.445 may be protested by the taxpayer in the same manner as other assessments pursuant to the terms of this chapter.

**Effective:** July 15, 2002

**History:** Amended 2002 Ky. Acts ch. 366, sec. 3, effective July 15, 2002. — Created 1988 Ky. Acts ch. 322, sec. 3, effective July 15, 1988.

**131.425 No interest on taxes paid under amnesty.**

- (1) Notwithstanding the provisions of KRS 131.183(1), all taxes paid with the amnesty tax return shall bear no interest imposed under KRS 131.183(1) or other applicable statutes.
- (2) Notwithstanding the provisions of KRS 131.183(2) and 141.235, if any overpayment of tax under KRS 131.410 to 131.445 is refunded or credited within one hundred eighty (180) days after the return is filed, no interest shall be allowed.

**Effective:** July 15, 2002

**History:** Amended 2002 Ky. Acts ch. 366, sec. 4, effective July 15, 2002. — Created 1988 Ky. Acts ch. 322, sec. 4, effective July 15, 1988.

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**131.430 Administration and publicizing of program.**

The cabinet shall promulgate administrative regulations as necessary, issue forms and instructions, and take all actions necessary to implement the provisions of KRS 131.410 to 131.445. The cabinet shall extensively publicize the tax amnesty program in order to maximize the public awareness of and participation in the program.

**Effective:** July 15, 1988

**History:** Created 1988 ch. 322, sec. 5, effective July 15, 1988.

**131.440 Cost of collection fees — Applicability.**

- (1) In addition to all other penalties provided under KRS 131.180, 131.410 to 131.445, and 131.990 and any other law, there is hereby imposed after the expiration of the tax amnesty period the following cost of collection fees:
  - (a) A cost of collection fee of twenty-five percent (25%) on all taxes which are or become due and owing to the cabinet for any reporting period, regardless of when due. This fee shall be in addition to any other applicable fee provided in this subsection;
  - (b) Taxes which are assessed and collected after the amnesty period for taxable periods ending or transactions occurring prior to December 1, 2001, shall be charged a cost of collection fee of twenty-five percent (25%) at the time of assessment; and
  - (c) For any taxpayer who failed to file a return for any previous tax period for which amnesty is available and fails to file the return during the amnesty period, the cost of collection fee shall be fifty percent (50%) of any tax deficiency assessed after the amnesty period.
- (2) The secretary of revenue shall have the right to waive any penalties or collection fees when it is demonstrated that any deficiency of the taxpayer was due to reasonable cause as defined in KRS 131.010(9). However, any taxes that cannot be paid under the amnesty program because of the exclusions in subsection (2) of KRS 131.410 shall not be subject to these fees.
- (3) The provisions of subsection (1) of this section shall not relate to any account which has been protested pursuant to KRS 131.110 as of the expiration of the amnesty period and which does not become due and owing, or to any account on which the taxpayer is remitting timely payments under a payment agreement negotiated with the cabinet prior to or during the amnesty period.
- (4) The fee levied under subsection (1) of this section shall not apply to taxes paid pursuant to the terms of the amnesty program nor shall the judgment penalty of twenty percent (20%) levied under KRS 135.060(3) apply in any case in which the fee levied under this section is applicable.

**Effective:** July 15, 2002

**History:** Amended 2002 Ky. Acts ch. 366, sec. 5, effective July 15, 2002. — Created 1988 Ky. Acts ch. 322, sec. 7, effective July 15, 1988.

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**131.445 Civil and criminal penalties following amnesty.**

- (1) After the expiration of the tax amnesty period, the cabinet shall vigorously pursue all civil, administrative, and criminal penalties authorized by state and federal law for all taxes found to be due the Commonwealth.
- (2) In addition to all other penalties provided under KRS 131.180, 131.410 to 131.445, and 131.990 and any other law, any taxpayer who willfully fails to make a return or willfully makes a false return, or who willfully fails to pay taxes owing or collected, with intent to evade payment of the tax or amount collected, or any part thereof, shall be guilty of a Class D felony.

**Effective:** July 15, 2002

**History:** Amended 2002 Ky. Acts ch. 366, sec. 6, effective July 15, 2002. — Amended 1992 Ky. Acts ch. 403, sec. 3, effective July 14, 1992. — Created 1988 Ky. Acts ch. 322, sec. 8, effective July 15, 1988.



**KENTUCKY TAX AMNESTY APPLICATION**

*(Application must be completed in its entirety. Print or type.)*

INDIVIDUAL			BUSINESS		
Taxpayer's Last Name	First Name	M.I.	Business Name		
Spouse's Name <i>(if joint/combined individual income tax)</i>			DBA <i>(if applicable)</i>		
Taxpayer's Mailing Address			Business Mailing Address		
City	State	ZIP Code	City	State	ZIP Code
County of Residence			Out of Business Date <i>(if applicable)</i>		County of Business Location
Taxpayer's Social Security No.		Spouse's Social Security No.	Principal Officer/Owner Name		Title
			Social Security No.		
			Corporate officers and LLC members may be individually assessed for the corporation or LLC tax liabilities. Are you paying this liability as a corporate officer or LLC member? <span style="float: right;">Y or N <i>(please circle)</i></span> If yes, please include the officers address in the Individual section.		
Daytime Phone Number		Evening Phone Number	E-mail Address		
<b>For Businesses Only:</b> Enter the account number of those tax types for which you are requesting Tax Amnesty.					
Withholding Tax No.		Corporation Tax No.	Sales and Use Tax No.	Coal Tax No.	
Are you paying for multiple withholding or sales and use tax accounts or other tax types not listed above? <span style="float: right;">Y or N <i>(please circle)</i></span>					
<b>Payment Method</b>					
<b>Make all checks or money orders payable to the Kentucky State Treasurer.</b>					
The Kentucky Revenue Cabinet will accept Visa and MasterCard credit card payments. A 2.5 percent convenience fee will be assessed on all credit card payments. To pay by credit card, enter your card information below:					
Name of Card Holder _____			Card Type: <input type="checkbox"/> VISA <input type="checkbox"/> MasterCard		
Billing Address of Card Holder _____					
City _____		State _____	ZIP Code _____		
Card Number _____			Expiration Date _____		
Amount to Apply \$ _____					
Card Holder's Signature _____			Date _____		
<b>Total Due from the Schedule of Tax Periods Due</b> ..... \$ _____					
<b>2.5 Percent Convenience Fee on the Amount Applied to Credit Card</b> ..... \$ _____					
<b>Total Amount Paid</b> ..... \$ _____					



## Important Information Regarding Your Tax Amnesty Application



### ★ What is Tax Amnesty?

Tax Amnesty is an opportunity for taxpayers to pay back taxes without interest, penalties or fees. Eligibility is limited to taxable periods ending after December 1, 1987, but prior to December 1, 2001. Tax Amnesty applications must be submitted to the Kentucky Revenue Cabinet between August 1, 2002, and September 30, 2002.

You must file and pay in full all eligible **and** noneligible tax periods. Tax periods with outstanding protests or that have not yet become due and payable are the only tax periods not required to be submitted. Corporate officers must include all assessed corporate liability and applicable individual liability with their applications.

### ★ Who is eligible for Tax Amnesty?

- Taxpayers who did not file a required return for Tax Amnesty eligible periods.
- Taxpayers who are amending the tax liability on a previously filed tax return for Tax Amnesty eligible periods.
- Taxpayers who have an outstanding tax liability for Tax Amnesty eligible periods.
- Taxpayers who have omitted personal or public service property for Tax Amnesty eligible periods.

### ★ What taxes are not eligible for Tax Amnesty?

- Tax liabilities relating to a criminal investigation.
- Tax liabilities relating to a tax period ending prior to December 1, 1987.
- Tax liabilities relating to a tax period ending on or after December 1, 2001.
- Real property taxes levied and collected locally.
- Property taxes on motor vehicles and motorboats, collected by the county clerks.
- Property taxes on tangible and intangible personal property, payable to a local official.

### ★ What if I want to claim Tax Amnesty on an assessment that is currently under protest?

If you have a protest pending against any assessment, you may still take advantage of Tax Amnesty by paying the entire tax liability or a portion of the assessment. Be advised that any remaining liability still under protest after September 30, 2002, will be subject to all revised interest, penalties or fees after all appeals have been exhausted and that the portion paid under Tax Amnesty is nonrefundable.

### ★ What if I am an unregistered business?

To be considered for Tax Amnesty, unregistered businesses must complete a Tax Amnesty application, a Kentucky Tax Registration Application (Form 10A100), and must file/pay all appropriate tax return periods. You may obtain a Kentucky Tax Registration Application from any Kentucky taxpayer service center or you may download the application at [www.revenue.state.ky.us](http://www.revenue.state.ky.us), call 1-877-ONLY-TAX (1-877-665-9829), or e-mail a request to [krcwebresponsekyamnesty@mail.state.ky.us](mailto:krcwebresponsekyamnesty@mail.state.ky.us).

### ★ What if I have tangible or intangible property to report?

Taxpayers who have state assessed property to report must complete a Tax Amnesty application and attach the appropriate return(s) during the Tax Amnesty period. Residents must file on intangible property owned as of January 1 of each year. A schedule for computing intangible tax may be obtained on our Web site (<http://www.amnesty.ky.gov>), by calling 1-877-ONLY-TAX (1-877-665-9829), or by e-mailing your request to [krcwebresponsekyamnesty@mail.state.ky.us](mailto:krcwebresponsekyamnesty@mail.state.ky.us). Compute the tax and submit payment with the Tax Amnesty application.

All individuals or business entities who own, lease, or have a beneficial interest in taxable tangible property located within Kentucky on January 1, must file a tangible property tax return for that year. The Kentucky Revenue Cabinet will issue a Notice of Tax Due for any tangible tax liability. Payment is due within 30 days of receipt of this notice.

★ **What is use tax and how do I report my use tax for Tax Amnesty?**

You may owe use tax if you have made out-of-state purchases of tangible personal property, where you did not pay at least 6 percent sales tax at the time of purchase, including purchases of computer equipment, heavy machinery, furniture, and any of the following: catalog purchases, Internet purchases, book and magazine subscriptions, etc.

To report use tax, download the Consumer's Use Tax Return (Form 51A113(O)) from [www.revenue.ky.us](http://www.revenue.ky.us), call 1-877-ONLY-TAX (1-877-665-9829), or e-mail us at [krcwebresponsekyamnesty@mail.state.ky.us](mailto:krcwebresponsekyamnesty@mail.state.ky.us).

★ **How do I compute interest, penalties and fees on noneligible Tax Amnesty periods?**

To compute applicable interest, penalties and fees for noneligible Tax Amnesty periods, visit our Web site at <http://www.amnesty.ky.gov>, call us at 1-877-ONLY-TAX (1-877-665-9829), or allow us to bill you after processing is complete. Be advised that you must pay remaining interest, penalties and fees within 30 days of billing to qualify for Tax Amnesty.

★ **What if I do *NOT* take advantage of Tax Amnesty?**

- Increased cost of collection fees (increased from 20 percent to 25 percent) for assessment periods eligible for Tax Amnesty and for all other due and payable accounts receivable, regardless when due.
- The addition of a 50 percent cost of collection fee for nonfiled returns, eligible for Tax Amnesty.
- A \$100 minimum penalty on all nonfiled returns, when the taxpayer fails to file a return or provide information after being requested to do so by the Kentucky Revenue Cabinet.

In addition to the above-referenced provisions KRS 131.400 et seq. provides for the following:

- An Internet listing of taxpayers with due and payable tax liability who also have a tax and/or judgment lien filed against them for noncompliance.
- The extension of a corporate officer's personal liability to include motor fuels taxes, in certain circumstances.
- The personal liability of limited liability partners and members for withholding tax, motor fuels taxes, and sales and use tax for **all** tax periods.

★ **What do I submit to the Kentucky Revenue Cabinet?**

**Submit the following information to the Kentucky Revenue Cabinet, P.O. Box 429, Frankfort, KY 40602-0429:**

- **The entire Tax Amnesty application, including any additional schedules.**
- **Applicable Returns**—Obtain blank returns from our Web site at [www.revenue.state.ky.us](http://www.revenue.state.ky.us), any Kentucky taxpayer service center, through Fax on Demand (502-564-4459), e-mail [krcwebresponsekyamnesty@mail.state.ky.us](mailto:krcwebresponsekyamnesty@mail.state.ky.us), or by contacting us at 1-877-ONLY-TAX (1-877-665-9829).
- **Unregistered businesses must submit a completed Kentucky Tax Registration Application (Form 10A100).**
- **Payment in full.**

★ **What if I cannot pay my liability in full?**

Short-term payment agreements will be considered for those taxpayers who can demonstrate severe financial hardship. In order to be considered, the taxpayer is required to attach a letter describing his/her financial circumstances and pay 25 percent of the total tax liability due. Additional information, such as proof of income and expenses, may also be requested on a case-by-case basis. Be advised that no payment agreement will be granted for more than six months and interest will accrue at the tax interest rate as defined in KRS 131.183 on Tax Amnesty eligible periods from October 1, 2002, until the liability is paid in full. Interest, penalties and applicable fees will accrue on all noneligible Tax Amnesty periods.

**COMMONWEALTH OF KENTUCKY  
REVENUE CABINET**

<<Date>>

**Taxpayer Name**  
**Taxpayer Address Line 1**  
**Taxpayer Address Line 2**  
**Taxpayer Address Line 3**  
**City State Zip**

**Dear Taxpayer:**

Legislation passed by the 2002 General Assembly and signed by Governor Patton allows the Kentucky Revenue Cabinet to conduct a **Tax Amnesty Program**. Under this program, taxpayers are given the opportunity to file returns and pay back taxes they owe for **tax periods ending after December 1, 1987, but prior to December 1, 2001**. Interest, penalties, and fees normally imposed will be waived.

From August 1, 2002 through September 30, 2002 you can participate in the Tax Amnesty Program. After September 30, 2002, all interest, penalties and fees will be reinstated and/or assessed as applicable.

To participate in the Tax Amnesty Program, complete the enclosed application package, sign where necessary, and submit the applicable application pages and payment to the Kentucky Revenue Cabinet, P. O. Box 429, Frankfort Ky., 40602-0429. The application must be **postmarked by September 30, 2002 to be considered for Amnesty**. **Please submit your application as soon as possible to expedite the processing of your request.**

**Please direct questions to one of the following:**

<b>Our web site:</b>	<b><a href="http://www.amnesty.ky.gov">www.amnesty.ky.gov</a></b>
<b>Our e-mail address:</b>	<b><a href="mailto:krcwebresponsekyamnesty@mail.state.ky.us">krcwebresponsekyamnesty@mail.state.ky.us</a></b>
<b>Or call us:</b>	<b>1-877-ONLY-TAX (1-877-665-9829)</b>

Amnesty is a great way to resolve outstanding liabilities at a reduced cost. I encourage you to take advantage of this opportunity.

Sincerely,

Dana B. Mayton  
Cabinet Secretary

## Important Information Regarding your Amnesty Application Package

- **What is Tax Amnesty?**

Tax Amnesty is an opportunity for taxpayers to pay back taxes without interest, penalties or fees. Eligibility is limited to taxable periods ending after December 1, 1987, but prior to December 1, 2001. Amnesty application packages must be submitted to the Kentucky Revenue Cabinet between August 1, 2002 and September 30, 2002.

You must file and pay in full all eligible and non-eligible tax periods. Tax periods with outstanding protests or that have not yet become due and payable are the only tax periods not required to be submitted. Corporate officers must include all assessed corporate liability and applicable individual liability with their applications.

- **Who is eligible for Tax Amnesty?**

- Taxpayers who did not file a required return for Amnesty eligible tax periods
- Taxpayers who are amending the tax liability on a previously filed tax return for Amnesty eligible tax periods
- Taxpayers who have an outstanding tax liability for Amnesty eligible tax periods
- Taxpayers who have omitted personal or public service property for Amnesty eligible tax periods

- **What taxes are not eligible for Amnesty?**

- Tax liabilities relating to a criminal investigation
- Tax liabilities relating to a tax period ending prior to December 1, 1987
- Tax liabilities relating to a tax period ending on or after December 1, 2001
- Real property taxes levied and collected locally
- Property taxes on motor vehicles and motorboats, collected by the county clerks
- Property taxes on tangible and intangible personal property, payable to a local official

- **What if I want to claim Amnesty on an assessment that is currently under protest?**

If you have a protest pending against any assessment, you may still take advantage of Amnesty by paying the entire tax liability or a portion of the assessment. Be advised that any remaining liability still under protest after September 30, 2002 will be subject to all revised interest, penalties, or fees after all appeals have been exhausted and that the portion paid under Amnesty is non-refundable.

- **What if I am an unregistered business?**

To be considered for Amnesty, unregistered businesses must complete an Amnesty application package, a Kentucky Tax Registration Application (form 10A100), and must file/pay all appropriate tax return periods. You may obtain a Kentucky Tax Registration Application from any Kentucky Revenue Cabinet Taxpayer Service Center or you may download the application at <http://revenue.state.ky.us>, call 1-877-ONLY-TAX (1-877-665-9829), or e-mail a request to [krcwebresponsekyamnesty@mail.state.ky.us](mailto:krcwebresponsekyamnesty@mail.state.ky.us).

- **What if I have tangible or intangible property to report?**

Taxpayers who have state assessed property to report must complete a Tax Amnesty application package and attach the appropriate return(s) during the amnesty period. Residents must file on intangible property owned as of January 1, of each year. A schedule for computing intangible tax may be obtained on our website (<http://www.amnesty.ky.gov>), by calling 1-877-ONLY-TAX (1-877-665-9829), or by e-mailing your request to [krcwebresponsekyamnesty@mail.state.ky.us](mailto:krcwebresponsekyamnesty@mail.state.ky.us). Please compute the tax and submit payment with the Tax Amnesty packet.

All individuals or business entities who own, lease, or have a beneficial interest in taxable tangible property located within Kentucky on January 1, must file a tangible property tax return for that year. The Kentucky Revenue Cabinet will issue a Notice of Tax Due for any tangible tax liability. Payment is due within thirty (30) days of receipt of this notice.

- **What is use tax and how do I report my use tax for Amnesty?**

You may owe use tax if you have made out-of-state purchases of tangible personal property, where you did not pay at least 6% sales tax at the time of purchase, including purchases of computer equipment, heavy machinery, furniture, and any of the following: catalog purchases, Internet purchases, book and magazine subscriptions, etc.

To report use tax, download the use tax return (form 51A113(O)) from <http://www.revenue.ky.us>, call 1-877-ONLY-TAX (1-877-665-9829), or email us at [Krcwebresponsekyamnesty@mail.state.ky.us](mailto:Krcwebresponsekyamnesty@mail.state.ky.us).

- **How do I compute interest, penalties, and fees on non-eligible Amnesty tax periods?**

To compute applicable interest, penalties, and fees for non-eligible Amnesty tax periods, visit our web site at <http://www.amnesty.ky.gov>, call us at 1-877-ONLY-TAX (1-877-665-9829), or allow us to bill you after processing is complete. Be advised that you must pay remaining interest, penalties, and fees within thirty (30) days of billing to qualify for Amnesty.

- **What if I do NOT take advantage of Amnesty?**

- Increased cost of collection fees (increased from 20% to 25%) for assessment periods eligible for Amnesty and for all other due and payable accounts receivable, regardless when due
- The addition of a 50% cost of collection fee for non-filed returns, eligible for Tax Amnesty
- A \$100 minimum penalty on all non-filed returns, when the taxpayer fails to file a return or provide information after being requested to do so by the Kentucky Revenue Cabinet

In addition to the above referenced provisions KRS 131.400 *et. seq.* provides for the following:

- An Internet listing of taxpayers with due and payable tax liability who also have a tax and/or judgement lien filed against them for non-compliance
- The extension of a corporate officer's personal liability to include motor fuels taxes, in certain circumstances
- The personal liability of Limited Liability partners and members for withholding tax, motor fuels taxes, and sales & use tax for all tax periods

- **What do I submit to the Kentucky Revenue Cabinet?**

Please submit the following information to the Kentucky Revenue Cabinet, P. O. Box 429, Frankfort Ky., 40602-0429:

- The Tax Amnesty Application Certification Sheet/Payment Voucher
- Any schedule that has been altered (the amounts have been changed). Do not send any schedule if it has not been altered
- The supplemental schedule if applicable
- **Applicable returns** - obtain blank returns from our web site at [www.revenue.state.ky.us](http://www.revenue.state.ky.us), any taxpayer service center, through Fax on Demand (502-564-4459), e-mail [krcwebresponsekyamnesty@mail.state.ky.us](mailto:krcwebresponsekyamnesty@mail.state.ky.us), or by contacting us at 1-877-ONLY-TAX (1-877-665-9829).
- Payment in full

- **What if I cannot pay my liability in full?**

Short-term payment agreements will be considered for those taxpayers who can demonstrate severe financial hardship. In order to be considered, the taxpayer is required to attach a letter describing his/her financial circumstances and pay 25% of the total tax liability due. Additional information, such as proof of income and expenses, may also be requested on a case by case basis. Please be advised that no payment agreement will be granted for more than 6 months and interest will accrue at the tax interest rate as defined in KRS 131.183 on Amnesty eligible periods from October 1, 2002 until the liability is paid in full. Interest, penalties and applicable fees will accrue on all non-eligible Amnesty tax periods.





**Outstanding Due and Payable Tax Liability Schedule  
(These amounts must be paid to qualify for Amnesty)**

The following reflects the total amount of outstanding tax liability, currently identified by the Kentucky Revenue Cabinet.

- (1) - denotes an assessment for a non-filed return which is eligible for Amnesty. Please attach the return and adjust the total amount due, if appropriate.
- (2) - denotes a tax period not eligible for Amnesty. This amount, which includes all applicable interest, penalties, and fees, must be paid in order to qualify for Amnesty.
- (3) - denotes an assessment for a non-filed return, which is not eligible for Amnesty. Please attach the return and adjust the total amount due to reflect tax, interest, penalty, and fees.
- (4) - denotes a judgement bill. Taxpayers should call 1-877-ONLY-TAX (1-877-665-9829) to obtain the amount due during Tax Amnesty.

Tax periods which have a zero amount due during Amnesty indicate a notice with only interest, penalty, and fees. A certification form must still be submitted in these instances to qualify for Amnesty.

**Note:** To qualify for Amnesty all liabilities must be paid. This includes any notice(s) or return(s) that become due and payable during Amnesty for periods outside the Amnesty eligibility dates and corporate officer liability for which the taxpayer has been assessed.

*This schedule has been prepared to assist you in completing the application package. Please be advised that it is your responsibility to disclose any additional liability not listed on this schedule.*

**Withholding Tax Account #000123456**

Tax Period	Notice #	Total Due as of 08/30/02	Total Due as of 09/30/02	Total Due as of 10/01/02
03/2000	102123456	\$500.00	\$600.00	\$700.00
06/2000	102123456	\$500.00	\$600.00	\$650.00
(1) 09/2000	102123456	\$5,000.00	\$5,000.00	\$7,000.00
(2) 03/2002	102123456	\$5,000.00	\$5,000.00	\$6,000.00
<b>Subtotal</b>		<b>\$11,000.00</b>	<b>\$11,200.00</b>	<b>\$14,350.00</b>

**Sales & Use Tax Account #000789123**

Tax Period	Notice #	Total Due as of 08/30/02	Total Due as of 09/30/02	Total Due as of 10/01/02
03/2000	102123456	\$500.00	\$600.00	\$700.00
06/2000	102123456	\$500.00	\$600.00	\$650.00
(1) 09/2000	102123456	\$5,000.00	\$5,000.00	\$7,000.00
(2) 03/2002	102123456	\$5,000.00	\$5,000.00	\$6,000.00
<b>Subtotal</b>	<b>\$11,000.00</b>	<b>\$11,200.00</b>	<b>\$14,350.00</b>	

<b>Total Due</b>	<b>\$22,000.00</b>	<b>\$22,400.00</b>	<b>\$28,700.00</b>
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*Please enter the total due from this schedule on the appropriate line on the Payment Voucher*

**Outstanding Due and Payable Tax Liability Schedule  
(These amounts must be paid to qualify for Amnesty)**

The following reflects the total amount of outstanding tax liability, currently identified by the Kentucky Revenue Cabinet.

- (1) - denotes an assessment for a non-filed return which is eligible for Amnesty. Please attach the return and adjust the total amount due, if appropriate.
- (4) - denotes a judgement bill. Taxpayers should call 1-877-ONLY-TAX (1-877-665-9829) to obtain the amount due during Tax Amnesty.

Tax periods which have a zero amount due during Amnesty indicate a notice with only interest, penalty, and fees. A certification form must still be submitted in these instances to qualify for Amnesty.

**Note:** To qualify for Amnesty all liabilities must be paid. This includes any notice(s) or return(s) that become due and payable during Amnesty for periods outside the Amnesty eligibility dates and corporate officer liability for which the taxpayer has been assessed.

This schedule has been prepared to assist you in completing the application package. Please be advised that it is your responsibility to disclose any additional liability not listed on this schedule.

**Withholding Tax Account #000123456**

Tax Period	Notice #	Total Due During Amnesty	Total Due After Amnesty (10/01/02)
03/2000	102123456	\$500.00	\$700.00
06/2000	102123456	\$500.00	\$650.00
(1) 09/2000	102123456	\$5,000.00	\$7,000.00
<b>Subtotal</b>		<b>\$6,000.00</b>	<b>\$8,350.00</b>

**Sales & Use Tax Account #000789123**

Tax Period	Notice #	Total Due During Amnesty	Total Due After Amnesty (10/01/02)
03/2000	102123456	\$500.00	\$700.00
06/2000	102123456	\$500.00	\$650.00
(1) 09/2000	102123456	\$5,000.00	\$7,000.00
<b>Subtotal</b>		<b>\$6,000.00</b>	<b>\$8,350.00</b>

<b>Total Due</b>	<b>\$12,000.00</b>	<b>\$16,700.00</b>
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*Please enter the total due from this schedule on the appropriate line on the Payment Voucher.*

**Non-Filed Returns Schedule**  
**(These amounts must be paid to qualify for Amnesty)**

The following is a listing of those tax periods, identified by the Kentucky Revenue Cabinet, as periods where a return is due and has not been filed and paid. Please attach the appropriate return(s) and enter the amount of tax due. A certification form is still required even when there is no tax to report.

(2) - denotes a tax period not eligible for Amnesty. The total due must include all applicable interest, penalties, and fees, in order to qualify for Amnesty.

**If you are aware of any other tax periods, where a return is due but has not been filed, please identify them on the Supplemental Schedule.**

**Note:** To qualify for Amnesty all liabilities must be paid. This includes any notice(s) or return(s) that become due and payable during Amnesty for periods outside the Amnesty eligibility dates and corporate officer liability for which the taxpayer has been assessed.

*This schedule has been prepared to assist you in completing the application package. Please be advised that it is your responsibility to disclose any additional liability not listed on this schedule.*

**Withholding Tax Account #-000123456**

<b>Tax Period</b>	<b>Total Due/Refund Due</b>
12/1998	
03/1999	
06/1999	
(2) 06/2002	
<b>Subtotal</b>	<b>\$</b>

<b>Total Due</b>	<b>\$</b>
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*Please enter the total due from this schedule on the appropriate line on the Payment Voucher*

**Outstanding Tax Liability Under Protest or Not Yet Due and Payable Schedule**

The following is a listing of those tax notices, currently identified by the Kentucky Revenue Cabinet which are currently either under protest or are still within the protest period. These liabilities can be paid during Amnesty and receive Amnesty treatment but their payment is not required unless the notice becomes due and payable during the Amnesty period.

- (1) - denotes an assessment for a non-filed return which is eligible for Amnesty. Please attach the return and adjust the total amount due, if appropriate.
- (2) - denotes a tax period not eligible for Amnesty.
- (3) - denotes an assessment for a non-filed return, which is not eligible for Amnesty. Please attach the return and adjust the total amount due to reflect tax, interest, penalty, and fees.

Tax periods which have a zero amount due during Amnesty indicate a notice with only interest, penalty, and fees. A certification form must still be submitted in these instances to qualify for Amnesty.

**Note:** To qualify for Amnesty all liabilities must be paid. This includes any notice(s) or return(s) that become due and payable during Amnesty for periods outside the Amnesty eligibility dates and corporate officer liability for which the taxpayer has been assessed.

*This schedule has been prepared to assist you in completing the application package. Please be advised that it is your responsibility to disclose any additional liability, not listed on this schedule.*

**Withholding Tax Account #000123456**

Tax Period	Notice # 08/30/02	Total Due as of 08/30/02 09/30/02	Total Due as of 10/01/02	Total Due as of
03/2000	102123456	\$500.00	\$600.00	\$700.00
06/2000	102123456	\$500.00	\$600.00	\$650.00
(2) 03/2002	102123456	\$5,000.00	\$5,000.00	\$6,000.00
<b>Subtotal</b>		<b>\$6,000.00</b>	<b>\$6,200.00</b>	<b>\$7,350.00</b>

**Sales & Use Tax Account #000789123**

Tax Period	Notice #	Total Due as of 08/30/02	Total Due as of 09/30/02	Total Due as of 10/01/02
03/2000	102123456	\$500.00	\$600.00	\$700.00
06/2000	102123456	\$500.00	\$600.00	\$650.00
(2) 03/2002	102123456	\$5,000.00	\$5,000.00	\$6,000.00
<b>Subtotal</b>		<b>\$6,000.00</b>	<b>\$6,200.00</b>	<b>\$7,350.00</b>

<b>Total Due</b>	<b>\$12,000.00</b>	<b>\$12,400.00</b>	<b>\$14,700.00</b>
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*Please enter the total due from this schedule on the appropriate line on the Payment Voucher*

**Outstanding Tax Liability Under Protest or Not Yet Due and Payable Schedule**

The following is a listing of those tax notices, currently identified by the Kentucky Revenue Cabinet which are currently either under protest or are still within the protest period. These liabilities can be paid during Amnesty and receive Amnesty treatment but their payment is not required unless the notice becomes due and payable during the Amnesty period.

(1) - denotes an assessment for a non-filed return which is eligible for Amnesty. Please attach the return and adjust the total amount due, if appropriate.

Tax periods which have a zero amount due during Amnesty indicate a notice with only interest, penalty, and fees. A certification form must still be submitted in these instances to be eligible for Amnesty.

*This schedule has been prepared to assist you in completing the application package. Please be advised that it is your responsibility to disclose any additional liability not listed on this schedule.*

**Withholding Tax Account #000123456**

<b>Tax Period</b>	<b>Notice #</b>	<b>Total Due During Amnesty</b>	<b>Total Due After Amnesty (10/01/02)</b>
03/2000	102123456	\$500.00	\$700.00
06/2000	102123456	\$500.00	\$650.00
<b>Subtotal</b>		<b>\$1,000.00</b>	<b>\$1,350.00</b>

**Sales & Use Tax Account #000789123**

<b>Tax Period</b>	<b>Notice #</b>	<b>Total Due During Amnesty</b>	<b>Total Due After Amnesty (10/01/02)</b>
03/2000	102123456	\$500.00	\$700.00
06/2000	102123456	\$500.00	\$650.00
(1) 09/2000	102123456	\$5,000.00	\$7,000.00
(1) 03/2002	102123456	\$5,000.00	\$6,000.00
<b>Subtotal</b>		<b>\$11,000.00</b>	<b>\$14,350.00</b>

<b>Total Due</b>		<b>\$12,000.00</b>	<b>\$15,700.00</b>
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*Please enter the total due from this schedule on the appropriate line on the Payment Voucher*

**Outstanding Tax Liability For Which Corporate Officers and/or LLC Members  
May Be Personally Liable Schedule**

Currently, corporate officers are personally liable for various taxes. Legislation was passed in the 2002 session of the General Assembly which extends the corporate officer's liability to include motor fuels taxes. Legislation was also passed, effective January 1, 2003, allowing the Kentucky Revenue Cabinet to assess responsible LLC members personally for all unpaid sales & use, withholding, and motor fuels taxes.

The following is a listing of those tax notices, currently identified by the Kentucky Revenue Cabinet for which a corporate officer or LLC member could be held personally liable. If the corporation or the LLC does not pay these liabilities, they can be paid during Amnesty by the corporate officer and/or LLC member. If they are paid by a corporate officer or LLC member, the officer or member will not be individually assessed.

- (1) - denotes an assessment for a non-filed return, which is eligible for Amnesty. Please attach the return and adjust the total amount due, if appropriate.
- (2) - denotes a tax period not eligible for Amnesty. This amount, which includes all applicable interest, penalties, and fees, must be paid in order to qualify for Amnesty.
- (3) - denotes an assessment for a non-filed return, which is not eligible for Amnesty. Please attach the return and adjust the total amount due to reflect tax, interest, penalty, and fees.
- (4) - denotes a judgement bill. Taxpayers should call 1-877-ONLY-TAX (1-877-665-9829) to obtain the amount due during Tax Amnesty.
- (5) - denotes a tax period currently under protest or not yet due and payable. These liabilities can be paid during Amnesty and receive Amnesty treatment but payment is not required unless the notice becomes due and payable during the Amnesty period.

Tax periods which have a zero amount due during Amnesty indicate a notice with only interest, penalty, and fees. A certification form must still be submitted in these instances to qualify for Amnesty.

*This schedule has been prepared to assist you in completing the application package. Please be advised that it is your responsibility to disclose any additional liability not listed on this schedule.*

**Withholding Tax Account #000123456**

<b>Tax Period</b>	<b>Notice #</b>	<b>Total Due as of 08/30/02</b>	<b>Total Due as of 09/30/02</b>	<b>Total Due as of 10/01/02</b>
03/2000	102123456	\$500.00	\$600.00	\$700.00
06/2000	102123456	\$500.00	\$600.00	\$650.00
(1) 03/2002	102123456	\$5,000.00	\$5,000.00	\$6,000.00
<b>Subtotal</b>		<b>\$6,000.00</b>	<b>\$6,200.00</b>	<b>\$7,350.00</b>
<b>Total Due</b>		<b>\$6,000.00</b>	<b>\$6,200.00</b>	<b>\$7,350.00</b>

*Please enter the total due from this schedule on the appropriate line on the Payment Voucher*

**Outstanding Tax Liability For Which Corporate Officers and/or LLC Members  
May Be Personally Liable Schedule**

Currently, corporate officers are personally liable for various taxes. Legislation was passed in the 2002 session of the General Assembly which extends the corporate officer's liability to include motor fuels taxes. Legislation was also passed, effective January 1, 2003, allowing the Kentucky Revenue Cabinet to assess responsible LLC members personally for all unpaid sales & use, withholding, and motor fuels taxes.

The following is a listing of those tax notices, currently identified by the Kentucky Revenue Cabinet for which a corporate officer or LLC member could be held personally liable. If the corporation or the LLC does not pay these liabilities, they can be paid during Amnesty by the corporate officer and/or LLC member. If they are paid by a corporate officer or LLC member, the officer or member will not be individually assessed.

- (1) - denotes an assessment for a non-filed return, which is eligible for Amnesty. Please attach the return and adjust the total amount due, if appropriate.
- (4) - denotes a judgement bill. Taxpayers should call 1-877-ONLY-TAX (1-877-665-9829) to obtain the amount due during Tax Amnesty.
- (5) - denotes a tax period currently under protest or not yet due and payable. These liabilities can be paid during Amnesty and receive Amnesty treatment but payment is not required unless the notice becomes due and payable during the Amnesty period.

Tax periods which have a zero amount due during Amnesty indicate a notice with only interest, penalty, and fees. A certification form must still be submitted in these instances to qualify for Amnesty.

*This schedule has been prepared to assist you in completing the application package. Please be advised that it is your responsibility to disclose any additional liability not listed on this schedule.*

**Withholding Tax Account #000123456**

<b>Tax Period</b>	<b>Notice #</b>	<b>Total Due During Amnesty</b>	<b>Total Due After Amnesty (10/01/02)</b>
03/2000	102123456	\$500.00	\$700.00
06/2000	102123456	\$500.00	\$650.00
(1) 09/2000	102123456	\$5,000.00	\$7,000.00
(1) 03/2002	102123456	\$5,000.00	\$6,000.00
<b>Subtotal</b>		<b>\$11,000.00</b>	<b>\$14,350.00</b>
<b>Total Due</b>		<b>\$11,000.00</b>	<b>\$28,700.00</b>

*Please enter the total due from this schedule on the appropriate line on the Payment Voucher*

**Non-Filed Returns For Which Corporate Officers and/or LLC Members  
May Be Personally Liable Schedule**

Currently, corporate officers are personally liable for various taxes. Legislation was passed in the 2002 session of the General Assembly which extends the corporate officer's liability to include motor fuels taxes. Legislation was also passed, effective January 1, 2003, allowing the Kentucky Revenue Cabinet to assess responsible LLC members personally for all unpaid sales & use, withholding, and motor fuels taxes.

The following is a listing of those tax periods, currently identified by the Kentucky Revenue Cabinet for which a corporate officer or LLC member could be held personally liable. If the corporation or the LLC does not pay these liabilities, they can be paid during Amnesty by the corporate officer and/or LLC member. If they are paid by a corporate officer or LLC member, the officer or member will not be individually assessed.

(2) - denotes a tax period not eligible for Amnesty. The total due must include all applicable interest, penalties, and fees, in order to qualify for Amnesty.

Please attach the appropriate return(s) and enter the amount of tax due. A certification form is still required even when there is no tax to report. If you are aware of any other tax periods where a return is due and has not been filed, please identify them on the Supplemental Schedule.

*This schedule has been prepared to assist you in completing the application package. Please be advised that it is your responsibility to disclose any additional liability not listed on this schedule.*

Withholding Tax Account #-000123456

Tax Period	Total Due/Refund Due
12/1998	
03/1999	
06/1999	
(2) 06/2002	\$
<b>Subtotal</b>	

<b>Total Due</b>	<b>\$</b>
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*Please enter the total due from this schedule on the appropriate line on the Payment Voucher*