

# **2017 KENTUCKY STATE TAX UPDATE**

## **UK INCOME TAX SEMINARS**



**KENTUCKY DEPARTMENT OF REVENUE  
DANIEL P. BORK, COMMISSIONER**

# KENTUCKY DEPARTMENT OF REVENUE

## Today's Agenda

- What's New?
- 2017 Legislation
- Individual Income Tax Updates
- Corporate Tax Updates
- Other Taxing Areas
- Procedural Updates and Reminders
- DOR Contact Information

# ADMINISTRATION CHANGES

- Department of Revenue  
Deputy Commissioner C. Jane Becker
- Appointed Deputy Commissioner in September of 2017.
- Prior to this appointment, served as Executive Director of the Office of Income Taxation.



# ADMINISTRATION CHANGES

- Office of Income Taxation  
Executive Director J. Todd Renner
  - Appointed Executive Director in September 2017.
  - Prior to appointment, served as Director of the Corporate Tax Division within the Office of Income Taxation



# WHAT'S NEW IN THE COMMONWEALTH

- New Declaration of Representative Form
  - Form 20A100
  - Completed forms may be submitted by:
    - Fax: 502-564-0058
    - P.O. Box 181 Sta 56  
Frankfort, KY 40602-181

**FORM 20A100** | **DECLARATION OF REPRESENTATIVE**

Commonwealth of Kentucky  
Department of Revenue

---

**1. TAXPAYER INFORMATION: Please type or print.** Enter only those that apply.

Taxpayer Name				Federal Taxpayer Identification Number
Mailing Address - Number and Street		Apartment/Suite No.		E-mail Address
City	State	Zip Code	Daytime Phone	

---

**2. REPRESENTATIVE(S) INFORMATION** Enter applicable identification number.

Name				State and State Bar Number
Mailing Address - Number and Street		Apartment/Suite No.		State and CPA License Number
City	State	Zip Code	Daytime Phone	
Name				IRS Enrolled Agent Number
Name				State and State Bar Number
Mailing Address - Number and Street		Apartment/Suite No.		State and CPA License Number
City	State	Zip Code	Daytime Phone	
Name				IRS Enrolled Agent Number
Name				State and State Bar Number
Mailing Address - Number and Street		Apartment/Suite No.		State and CPA License Number
City	State	Zip Code	Daytime Phone	
Name				IRS Enrolled Agent Number

---

**3. TAX MATTERS:** The taxpayer appoints the above representative(s) for purposes of duly authorized representation in any proceeding with the Kentucky Department of Revenue with respect to the tax matters indicated below. If no tax form number or tax year is provided this form will be valid for all tax types and authorized acts selected until revoked.

TAX TYPE	ACCOUNT NUMBER	TAX FORM NUMBER (740, 720, 51A205, etc.)	TAX YEAR(S) OR PERIOD(S)
<input type="checkbox"/> Corporation Income/Limited Liability Entity Tax			
<input type="checkbox"/> Individual Income Tax			
<input type="checkbox"/> Sales and Use Tax			
<input type="checkbox"/> Property Tax			
<input type="checkbox"/> Other (Please Specify)			

---

**4. AUTHORIZED ACTS:** The representative listed above is authorized to receive, inspect, and discuss the taxpayer's confidential tax information. The taxpayer also authorizes the following acts:

- Representative has the authority to sign a statute of limitations waiver on Taxpayer's behalf.
- Representative has the authority to execute a protest on Taxpayer's behalf.
- Representative has the authority to represent Taxpayer in any administrative tax proceeding, including conferences.
- Representative has the authority to receive notices and communications (unless system generated) from the Department of Revenue.
- Representative has the authority to represent Taxpayer in any collection matter, including an Offer-in-Settlement.
- Representative may obtain Taxpayer's CBI number and execute changes to Taxpayer's account.
- Other acts. (Please specify) \_\_\_\_\_

20A100 (8-17) Page 1 of 3

# 2017 LEGISLATIVE UPDATE

## ○ House Bill 245

- Amends KRS 131.130 to allow the Department of Revenue to respond to taxpayer's questions and publish the responses
- The DOR may include examples as part of any response or publication
- Designed to improve transparency in tax guidance
- Guidance does not constitute a final ruling, order or determination of the DOR; therefore, DOR guidance cannot be appealed to the Kentucky Claims Commission, Tax Appeals, nor may a taxpayer file a protest based on issuance of DOR guidance

# 2017 LEGISLATIVE UPDATE

## ○ **House Bill 245 – Guidance Project**

### • **Types of Guidance**

#### ○ **Revenue Procedures (“RP”)**

- Provide procedural guidance to assist in the administration of laws and regulations by providing direction that may be followed in order to comply with the law

#### ○ **Technical Advice Memorandums (“TAM”)**

- Guidance which applies principles of law to a set of facts or general category of taxpayer
- Format: Issue/Question; Law; Facts and Discussion; and Answer/Conclusion

#### ○ **Private Letter Rulings (“PLR”)**

- Issued to taxpayers at the taxpayer’s request and are based upon specific factual situations provided by the taxpayer

#### ○ **General Information Letters (“GIL”)**

- Anonymous PLR requests that are nonbinding upon the department

# 2017 LEGISLATIVE UPDATE

## ○ House Bill 245 – Guidance Project Cont.

### ● KY-RP-17-01

- Background information on types of guidance
- Distinguishes regulations from guidance
- Defines and provides reasons for issuance or denial of guidance requests
- Outlines the process & content requirements for guidance requests
- Provides the procedure for the issuance of guidance

### ● Suggestions for guidance topics

- Email: [DORtaxpolicy@ky.gov](mailto:DORtaxpolicy@ky.gov)



# 2017 LEGISLATIVE UPDATE

## ○ House Bill 50

- An ordinary administrative regulation with a last effective date on or after July 1, 2012, shall expire seven (7) years after its last effective date, except as provided by the certification process in KRS 13A.3104
- An ordinary administrative regulation with a last effective date before July 1, 2012, shall expire on July 1, 2019, except as provided by the certification process in KRS 13A.3104
- Each state agency must maintain and publish a list of all regulation numbers and their corresponding effective dates
- **KRS 13A.3102**

# 2017 LEGISLATIVE UPDATE

## ○ House Bill 35

- Establishes public benefit corporations in Kentucky
  - A public benefit corporation is a specific type of for-profit corporation that allows for a public benefit to be a charter purpose
  - New trend for social corporate responsibility
  - No tax implications
  - Existing corporation must have 90% approval from existing shareholders
  - The purpose of the public benefit must be stated in the articles of incorporation
  - All stock certificates issued must note conspicuously that the corporation is a public benefit corporation
  - **Ben & Jerry's, Etsy, and Patagonia** are examples of public benefit corporations.

# INDIVIDUAL INCOME TAX

## Schedule KW-2

- Created for paper returns to help reduce the number of attachments filed
- Submitted in place of the genuine W-2 and/or other wage statements
- Helps taxpayers to more easily retain copies of their own original statements

A collage of several overlapping W-2 tax forms, illustrating the document that Schedule KW-2 is designed to replace. The forms are from various years and are shown at different angles, creating a layered effect. The forms contain various fields for reporting wages, taxes, and other income-related information.

**Part II-Form 1099 and W-2G** Enter all 1099s and W-2Gs with Kentucky income tax withheld.

	A Recipient's Social Security Number	B Payer's Identification Number (EIN)	C State Code	D Payer's State I.D. Number	E KY Income Amount	F KY Income Tax Withheld
12						
13						
14						
15						
16						
17	<b>TOTAL FROM ALL 1099s AND W2-Gs</b>					

**Part III-Totals** Enter total Kentucky income tax withheld from line 18, Column F on your Kentucky income tax return (Form 740 and 740-NP, line 30(a), 740-EZ, line 11 or 740-NP-R, line 1).

						<b>F Total Kentucky Income Tax Withheld</b>
18	Enter combined totals from Column F, lines 11 and 17					

**Enclose with your Kentucky tax return.**

42A740-KW2 (3OCT17)

Page 1 of 1

10						
11	<b>TOTAL FROM ALL W-2s</b>					

# INDIVIDUAL INCOME TAX

## Amendment Election Checkbox on Form 740

- Beginning with 2017 the Form 740-X is no longer required to file an amended return
- Copy of the 1040X is requested if applicable
- The 740-X will still be required for amendments to years **prior** to 2017

*Check if applicable:*

*Amended (Enclose copy of 1040X, if applicable.)*



**REFUND/TAX PAYMENT SUMMARY**

29	Enter amount from page 1, line 28. This is your <b>Total Tax Liability</b> .....	29		00
30	(a) Enter <b>Kentucky income tax withheld</b> as shown on enclosed Schedule KW-2 .....	30(a)		00
	(b) Enter 2017 Kentucky estimated tax payments .....	30(b)		00
	(c) Enter 2017 refundable certified rehabilitation credit .....	30(c)		00
	(d) Enter 2017 film industry tax credit .....	30(d)		00
	(e) <b>For amended return</b> ; enter amount paid with original return plus additional payment(s) made after it was filed .....	30(e)		00
31	Add lines 30(a) through 30(e) .....	31		00
32	(a) If line 31 is larger than line 29, enter amount overpaid .....	32(a)		00
	(b) Estimated tax penalty and/or interest. <input type="checkbox"/> <b>Check if Form 2210-K attached</b> ....	32(b)		00
	(c) <b>For amended return</b> ; overpayment, if any, shown on original return .....	32(c)		00
	(d) Subtract line 32(b) and 32(c) from 32(a), enter <b>AMOUNT OVERPAID</b> (see instructions) .....	32(d)		00
33	<i>Fund Contributions; see instructions.</i>			
(a)	Nature and Wildlife Fund .....		00	
(b)	Child Victims' Trust Fund .....		00	
(c)	Veterans' Program Trust Fund ..		00	
(d)	Breast Cancer Research/ Education Trust Fund .....		00	
(e)	Farms to Food Banks Trust Fund .....		00	
(f)	Local History Trust Fund .....		00	
(g)	Special Olympics Kentucky .....		00	
(h)	Pediatric Cancer Research Trust Fund ..		00	
(i)	Rape Crisis Center Trust Fund .....		00	
34	Add lines 33(a) through 33(i) .....	34		00
35	Amount of line 32(d) to be <b>CREDITED TO YOUR 2018 ESTIMATED TAX</b> .....	35	<b>CREDIT FORWARD</b>	00
	(Credit forwards not available for amended returns)			
36	Subtract lines 34 and 35 from line 32(d). Amount to be <b>REFUNDED TO YOU</b> .....	36	<b>REFUND</b>	00
	<b>REFUND OPTIONS (Not available for amended returns)</b>			
	Check here if you would like your refund issued on a Bank of America Prepaid Debit Card <input type="checkbox"/>			
	Check here if you would like to receive your Debit Card material in Spanish <input type="checkbox"/>			

# INDIVIDUAL INCOME TAX

## Updated Figures

<b>Family Size Tax Credit</b>	<b>2017 Threshold for 100% Credit</b>
Family size of 1	\$12,060
Family size of 2	\$16,240
Family size of 3	\$20,420
Family size of 4 or more	\$24,600

<b>2017 Itemized Deduction Limitation Thresholds</b>	
Single or MFJ	\$186,350
MFS – Combined or Separate Returns	\$93,175

<b>2017 Standard Deduction</b>	<b>\$2,480</b>
<b>2018 Standard Deduction</b>	<b>\$2,530</b>

# INDIVIDUAL INCOME TAX

## Penalties for Failure to E-File

- Penalty will be assessed on preparers that submit over 11 tax returns and fail to file electronically
- Penalty amount is a \$10 per paper return filed that exceeds the 11 return threshold
- Revenue may waive the penalty if a preparer can provide sufficient reason for paper filing
  - Must submit a completed **Form 8948-K**
- **KRS 131.990(7)**







> Attach to Form 740 or 740-NP

> See federal instructions for 8948

Name(s) on tax return.	Tax year of return	Taxpayer's Identifying Number
Preparer's name	Preparer Tax Identification Number (PTIN)	

Check the applicable box to indicate the reason this return is not being filed electronically.

- Taxpayer chose to file this return on paper.
- The preparer received a federal waiver from the requirement to electronically file the tax return.  
Waiver Reference Number: \_\_\_\_\_ Approval Letter Date: \_\_\_\_\_
- The preparer is a member of a recognized religious group that is conscientiously opposed to electronic filing.
- The return was rejected by IRS / Kentucky *e-file* and the reject condition could not be resolved.  
Reject Code: \_\_\_\_\_ Number of attempts to resolve reject: \_\_\_\_\_
- The preparer's e-file software package does not support Form \_\_\_\_\_ or Schedule \_\_\_\_\_
- Check the box that applies and provide additional information if requested.
  - The preparer is ineligible to file electronically because IRS e-file does not accept foreign preparer's without social security numbers who live and work abroad.
  - The preparer is ineligible to participate in IRS/KY *e-file* due to an IRS sanction.
  - Other: Describe below the circumstances that prevented the preparer from filing the return electronically.

---

---

---

---

---

---

---

---

---

---

---

# INDIVIDUAL INCOME TAX

## Motivations for Fraud Deterrence

### ○ Fraud by the numbers

- The Federal Trade Commission saw a 47% increase in identity thefts from 2015 to 2016
  - The largest contributor to this swell was **tax fraud**
- There have been **781** reported data breaches in the U.S in the first half of 2017
  - This accounts for 88% of data breaches throughout the world
- The IRS identified **107,000** identity theft victims in the first 5 months of 2017



# INDIVIDUAL INCOME TAX

## Fraud Deterrence Measures

### ○ Use of Surrogate Numbers on Notices

- Taxpayer SSN will be replaced on state issued notices by a new 9 digit surrogate number
- The first digit of the new numbers will be an alpha character in order to differentiate them from a SSN (ex. **C12345678**)
- For uniformity purposes surrogate numbers generated for a SSN will not change, ensuring a SSN will always have the same surrogate number



# INDIVIDUAL INCOME TAX

## Fraud Deterrence Measures

### ○ Identity Quiz Reminder

- Participants get two chances to pass
- Even if the quiz is failed, a legible photo ID and a copy of wage statements can be used to confirm identity
  - For joint returns both spouses must provide information
- Filtering criteria is reviewed regularly to improve the process and reduce the number of false positives



# INDIVIDUAL INCOME TAX

## Fraud Deterrence Measures

### ○ Fraud reporting online

- A link is under development that will allow users to report fraud and/or data breaches directly through the Revenue website
  - Link should be live in time for tax season
- This tool is planned to contain links to the IRS fraud reporting authorities and the FTC



### ○ Processing date of returns begins February 26

- helps ensure Revenue has sufficient time to evaluate the effectiveness of all security filters before processing begins

# INDIVIDUAL INCOME TAX

## Effectiveness of Fraud Prevention Measures

### ○ Statistics on DOR Fraud Prevention

- During calendar year 2017, DOR fraud prevention measures have:
  - Saved over \$27 million in potentially fraudulent refunds from being sent out

### ○ Statistics on Quiz Letters

- Under 2% of Kentucky filers have received identity quiz letters in calendar year 2017



# INDIVIDUAL & CORPORATE INCOME TAX

## Fraud Prevention Tips

- File returns as early as possible after all necessary statements are received
- Contact Revenue as soon as you become aware of a personal data breach
- Stay well-informed on data breaches
- Maintain a steady monitor on credit reports
- Monitor your mailbox



# INDIVIDUAL & CORPORATE INCOME TAX

## Electronic Filing Statistics

### ○ Individual

- 88.41% of the 1.96 million returns received by September were e-filed

### ○ Corporate

- 44.31% of the Corporate returns received by September were e-filed
- Number of e-filed Corporate returns nearly doubled each year in the last two years





# CORPORATE INCOME TAX

## Tax Form and Instruction Redesign

- Forms have been revised to make them more practical
- Form labeling has been modified to use the more conventionally recognized form numbers



# CORPORATE INCOME TAX

## ○ Corporate form and instruction changes

Form	Change(s)
Form 725-EZ	New short form for \$175 minimum single-member LLET filers; Schedule CP discontinued
Schedule LLET	Information/calculations are now Schedule L on main forms; related Schedule LLET forms have been consolidated into Schedule L-C
Schedules K and K-1	Updated for clearer LLET and apportionment pass-through items
Schedule A	Updated to include Schedules A-C and A-N
Schedules CR and KCR	Updated to include Schedules CR-C and KCR-C
Schedule DS	Updated to include Schedule DS-R
Schedule NOL	Updated to include Schedule NOL-CF
Form 740NP-WH-P	Discontinued—included as a worksheet within the instruction package
Tax Credit Packages	Most tax credit forms combined into packages to ease use

# FILING YEAR 2018 ELECTRONIC FILING

- **Kentucky follows the IRS for return acceptance dates**

Filing Year	Form	Payment/Refund
2018	Form 740	E-Pay & Direct Deposit of Refund
	Form 740-NP	E-Pay
	Form 740-NP-R	E-Pay
	<b>Form 741*</b>	E-Pay
	Form 720	E-Pay
	Form 720 (consolidated)	E-Pay
	Form 720S	E-Pay
	Form 725 / <b>725-EZ *</b>	E-Pay
	Form 765	E-Pay
	Form 765-GP	E-Pay

**\* Projected to be available for e-filing during the 2018 Filing Year**

# INTEREST RATES

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

- **Increased 1% from last year**
- **Interest rates for 2018:**
  - Rate charged on unpaid taxes is 6%
    - Base rate of 4% plus 2%
  - Rate paid when interest is due on a refund is 2%
    - Base rate of 4% minus 2%
- **KRS 131.183**



# SALES TAX

## Sales Tax Remitted by Travel Intermediaries

- Taxes due on accommodations bought through online travel companies (OTCs) or “travel intermediaries” will be collected and paid directly to the Kentucky Department of Revenue by the travel intermediary
  - Begins October 1, 2017
  - Correspondence was released on September 01, 2017 to hotels and other accommodations providers regarding this remittal protocol
  - Amount paid will be on the entire room charge not just the portion of the charge for the room reservation retained by the OTC
  - Examples of travel intermediaries are Expedia or Priceline

# FIELD AUDIT UPDATES

- If there is no Declaration of Representative on file a caller wanting taxpayer information must:
  - Identify themselves as the business owner, business representative, or preparer
  - Provide correct name, address, and phone number that matches Revenue files
  - Give either the client SSN, Kentucky business account number, FEIN, or SSN of responsible party on file
  - Provide one of the following:
    - (a) a number from a recent return (such as taxable income reported or sales tax return total)
    - (b) a Kentucky driver's license number that can be confirmed in the Department of Transportation database


# FIELD AUDIT UPDATES

- A newly appointed section will perform field audits on individual taxpayers
  - One key focus will be on taxpayers filing Schedules C, F, and E
  - Other focuses will include troublesome areas, such as returns with high mileage deductions and verifying contemporaneous mileage logs are maintained
  - Staff will continue to review Schedule A returns with a large amount of deductions
- Auditors will be performing more audits on tangible property tax returns in 2018

# TANGIBLE PERSONAL PROPERTY TAX RETURN

## Filing Requirements

- **KRS 132.220(1)(b)(2)**
- **Due Date: May 15<sup>th</sup>**
- There is **NO** filing extension for this return
- Returns postmarked after May 15<sup>th</sup>
  - Will not be allowed a discount and
  - Will be assessed for the tax plus applicable penalties and interest
- Returns can be filed with the Property Valuation Administrator (PVA) in the county of taxable situs or with the Division of State Valuation
  - It is recommended for returns filed by May 15<sup>th</sup> to send the returns to the PVA in the county of taxable situs



A calendar for May 2018. The days of the week are listed at the top: S, M, T, W, T, F, S. The dates are arranged in a grid. The date 15 is circled in blue, indicating the due date. The calendar shows that May 15 is a Tuesday.

May 2018						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		



# TANGIBLE PERSONAL PROPERTY TAX RETURN

## Filing Requirements (Cont.)

- The return must include the physical location of the property by street address and county
  - **P.O. Boxes are not acceptable as physical property locations**
- Kentucky does not allow consolidated and joint returns
- Use the appropriate year form for the assessment date as the index factors change annually
- Do not enclose the tangible return with the income tax return
- Staple all pages of each Tangible Personal Property Tax Return together
- Do not send payments with the return
  - Timely filed tangible returns will be billed no earlier than September 15 and are payable to the county sheriff.
  - Returns filed after the due date are billed by the Division of State Valuation

# PROCEDURAL UPDATES

- **Form 741-V, Kentucky Electronic Filing Payment Voucher**
  - For use with e-filed Fiduciary forms
  - **Do not attach to paper returns**
  
- **Form 740-ES, Kentucky Estimated Tax Voucher**
  - Limited number of vouchers will be mailed this year
  - Methods to obtain estimated vouchers
    - DOR website [www.revenue.ky.gov](http://www.revenue.ky.gov)
    - DOR forms area **(502) 564-3658**
  - Estimated payments can also be paid online through the Revenue website
    - The option is available under the **Individual** tab on the homepage

# PROCEDURAL REMINDERS

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

# STAY IN CONTACT WITH DOR

## ○ Revenue Website

- [revenue.ky.gov](http://revenue.ky.gov)



## ○ Kentucky Business One Stop Portal

- [onestop.ky.gov](http://onestop.ky.gov)



## ○ Tax Alert

- News Tab → Publications Section
- Email [Brian.Stidham@ky.gov](mailto:Brian.Stidham@ky.gov) to be added to the email distribution list

## ○ Twitter

- @RevenueKY

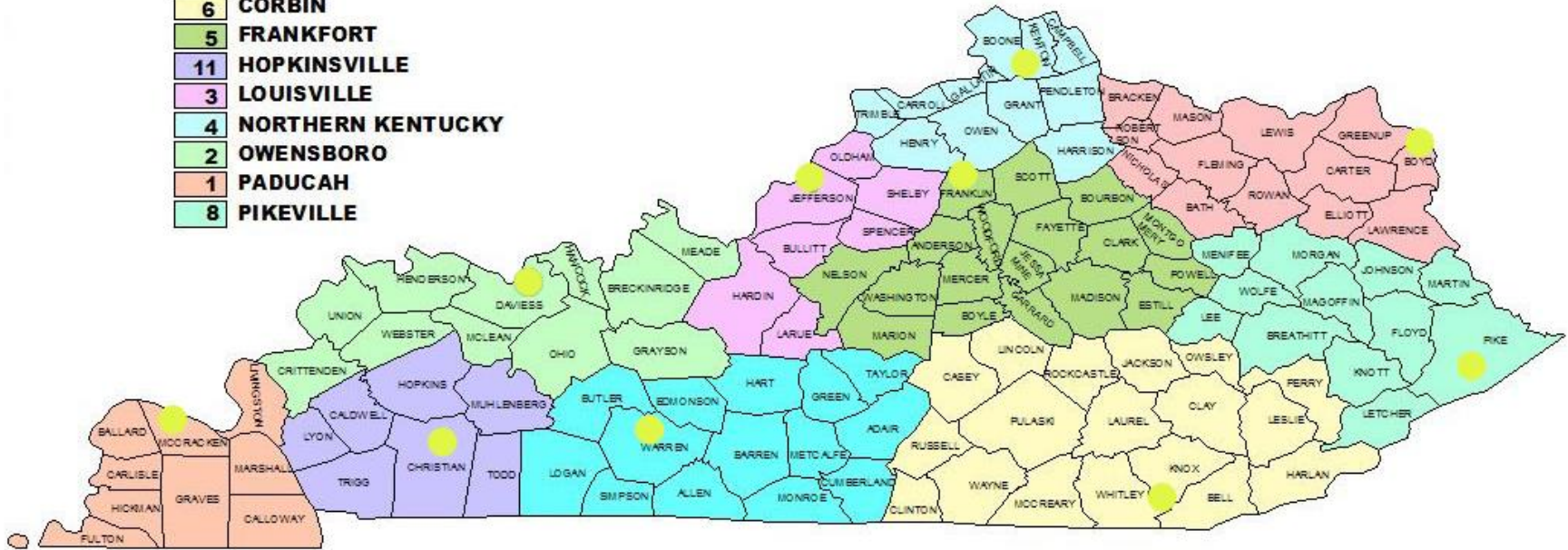


# TAXPAYER SERVICE CENTER MAP

## TAXPAYER SERVICE CENTERS

### Districts

- 9 ASHLAND
- 10 BOWLING GREEN
- 6 CORBIN
- 5 FRANKFORT
- 11 HOPKINSVILLE
- 3 LOUISVILLE
- 4 NORTHERN KENTUCKY
- 2 OWENSBORO
- 1 PADUCAH
- 8 PIKEVILLE



# TAXPAYER SERVICE CENTERS

## **Ashland Taxpayer Service Center**

1539 Greenup Avenue, 41101-7695  
(606) 920-2037

## **Bowling Green Taxpayer Service Center**

201 West Professional Park Court, 42104-3278  
(270) 746-7470

## **Corbin Taxpayer Service Center**

15100 North US25E, Suite 2, 40701-6188  
(606) 528-3322

## **Frankfort Taxpayer Service Center**

501 High Street, 40601-2103  
(502) 564-4581 (*Taxpayer Assistance*)

## **Hopkinsville Taxpayer Service Center**

181 Hammond Drive, 42240-7926  
(270) 889-6521

## **Louisville Taxpayer Service Center**

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

## **Northern Kentucky Taxpayer Service Center**

Turfway Ridge Office Park  
7310 Turfway Road, Suite 190, Florence, 41042-4871  
(859) 371-9049

## **Owensboro Taxpayer Service Center**

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

## **Paducah Taxpayer Service Center**

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

## **Pikeville Taxpayer Service Center**

Uniplex Center, 126 Trivette Drive, Suite 203, 41501-1275  
(606) 433-7675

# REVENUE CONTACT PHONE NUMBERS

Collections	502-564-4921
Corporation Tax	502-564-8139
DOR One Stop Help Line	502-564-5053
E-Filing Assistance (Business Forms)	502-564-7926
E-Filing Assistance (Individual Forms)	502-564-7862
Field Operations	502-564-2113
Forms and Envelopes	502-564-3658
Individual Income Tax	502-564-4581
Inheritance Tax	502-564-4810
Local Government & County Fees	502-564-8785
Miscellaneous Tax	502-564-2935

# REVENUE CONTACT PHONE NUMBERS

Motor Fuels	502-564-3853
Motor Vehicle Usage	502-564-4455
Ombudsman	502-564-7822
Property Tax	502-564-8338
Protest Resolution	502-564-6734
Registration	502-564-3306
Sales & Use Tax	502-564-5170
Special Investigations	502-564-4470
State Operator	502-564-3130
Withholding (also use for WRAPS)	502-564-7287



# QUESTIONS, CONCERNS, COMMENTS



# CONTACT INFORMATION

**Office of Income Taxation  
Training Branch**

KY Department of Revenue  
501 High Street, Station 41  
Frankfort, KY 40601-2103



**Adrienne B. Ernst, JD, CPA**

(502) 564-3434

Adrienne.Ernst@ky.gov

**Brian E. Stidham**

(502) 564-7577

Brian.Stidham@ky.gov