Question No. 184 Kentucky Power Company Use Tax Audit Final Assessment Period Covering June 2008 - March 2012

Recorded and Paid March 2014

Use Tax Audit Assessment	Charges to Expense	Charges to Expense	Charges to Capital	
June 2008 - March 2012	a/c 408101912	a/c 4310001	a/c 1070001	Total
Use Tax Audit Assess	\$218,038.95	\$0.00	\$96,224.62	\$314,263.57
Interest Audit Assess	\$0.00	\$49,498.91	\$22,536.35	\$72,035.26
Amnesty Audit Assess	\$0.00	\$44,498.36	\$19,797.86	\$64,296.22
Total Use Tax Audit Assess	\$218,038.95	\$93,997.27	\$138,558.83	\$450,595.05

Check Date: 03/13/	2014				Check No.	3000050690
Invoice Number	Invoice Date P) Number	Voucher ID	Gruss Amount	Adjustments	Paid Amount
CASE000224019	03/11/2014		00238705	450,595.05	0.00	450,595.05
ROXIE HAY	NAM TAX DEPT 2ND FI	DOR CANTON OFF.	ICE			
						*
						i. I
Vendor Number		Vendor Name		Kentucky Powe	r Co - Dist	
0000036341	ENTUCKY STATE	TREASURER-REVE	NUE CABINE	P O Box 24400		* - 11
Total Amount	Total Adjustme	nts Toinl	Paid Amount	Canton, OH 4470	1	
\$450,595.05	\$0.00	\$450,	595.05	877/286-2729		Ĩ
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	ine page of this du	CUMENT MAS A CU	LONED BACKUNG	ound - not a white b	Achiround	
ATE AMERICAN'	, KENTUCKY POWE	LCO - DIST		CITIBANK, N.A.	3	000050690
ELECTRIC	P O Box 24400			New Caselo, DE 19720 62-20/311	E	nte 03/13/2014
POWER	Canton, OH 44701					9
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n				BRING FENE NOTE ATER CANNA FOUR		۹ ۱
Pay ****F	OUR HUNDRED FIFTY	TROUSAND FIVE	UNDRED NINE	1-1-1-1-VE AND (15 / 100		
To The						
Order Of K	ENTUCKY STATE T		NUE CABINET		Pay Amount \$450,	595.05***
	ENTUCKY REVENUE			\sim	1.1.00	1 2
1	RANKFORT, XY 4	1013-0001			lie Will	reund
				1	Authorized Signature	
				<i>w</i>		
	THIS DOCUMEN	t is printed on w	ATERMARKED PA	PER - HOLD TO LIGHT	TO VIEW	

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KPSC Case No. 2014-00396 AG's Initial Set of Data Requests Dated January 29, 2015 Item No. 184 Attachment1 Page 3 of 20

COMMONWEALTH OF KENTUCKY DEPARTMENT OF REVENUE FRANKFORT, KY 40819

NOTICE DATE	PER100	CABE	TAX
03/03/2014	06701/2008-12/31/2008	000224019	Sales and use tax
NOTICE #	RETURN DUE	Taxpayer-10	TAXPAYER NAME
107150355	C1/20/2009	000039123	Kentucky power co

FOR QUESTIONS REGARDING THIS NOTICE, PLEASE CONTACT:

DARRYL SMITH DEPARTMENT OF REVENUE STATION NUMBER 7 BOT HIGH STREET KY 40801 FRANKFORT TEL: (501) 584-2113 EXTENSION 9415 FAX: (502) 584-2541 OFFICE HOURS: B:DO A.N. TO 5:00 P.N. EASTERN TINE

EXPLANATION OF NOTICE

THE KENTUCKY SALES AND USE TAX RETURN(S) FOR THE ABOVE PERIOD HAVE BEEN AUDITED AND ADJUSTED. A LETTER, AUDIT Schedules, and the agent's narrative report containing additional information have been mailed separately.

ADJUSTMENTS *- ADDITIONS	TMA TZULDA	
EXPENSED PURCHABES SUBJECT TO USE TAX	1,088,914.48	
CAPITAL PURCHASES SUBJECT TO USE TAX From Schedules A & B	266,431.83	
THE SCHEDULES & C D	TOTAL ADDITIONS	1,366,346.31
CORRECTED AMBUNT SUBJECT TO TAX		1.366.346.31
TAX LIABILITY		7AX LIABILITY 81,980.78

<<<< EXPLANATION OF NOTICE CONTINUED ON NEXT PAGE >>>>

DETACH YOUCHER AND RETURN WITH PAYMENT. MAKE CHECK PAYABLE TO REVIUSAY STATS ÷.

STICE OF TAX UE

CASE NUMBER

000224019

************* FOTAL QUE AS UP: < 03/15/2014 . *******************

\$128,875,*3

* KENTUCKY POWER CO ATTN TAX DEPT P 0 80X 24400 CANTON 0H 44701

#14251 2107 496818 B#

12337619

10A5009911

#8WNCSLW

KENTUCKY DEPARTMENT OF REVENUE PRANKFORT, KY 40819

97799 000039123 S 010 107150355 9 0000A19A078 20081231 4

129

00012887619

ENTER AMOUNT PAID:

EXPLANATION OF NOTICE, CONTINUED TAXPAYER ID: 000039123 NDTICE NUMBER: 107150355 PAGE 2

INTEREST	INTEREST 26,400.21	
FEE TYPE Amnesty assessment fee	STATUTDRY CITE ASSESSED KRS 131.440(1)(B 02/28/2014	FEE 20,495,20
TOTAL LIABILITY		TOTAL LIABILITY 128,876.10
TOTAL DUE AS OF: 03/15/2014	TOTAL AMOUNT DF TAX 81,980.78 INT 26,400.21	BALANCE DUE
INTEREST WILL ACCRUE ON TAX	FEE 20,495.20	128,876.19

ANY PROTEST MUST BE IN WRITING. STATING REASONS, AND BE FILED WITH THE DEPARTMENT OF REVENUE AT THE ADDRESS BELOW, BY 04/17/2014 OR YOU WILL LOSE ALL APPEAL RIGHTS.

IN ADDITION, A 25% COST OF COLLECTION FEE OF \$20,495.19 WILL BE ADDED TO TOTAL DUE IF NOT PAID OR PROTESTED BY 04/17/2014. (KRS 131.440)

TO PAY BY VISA OR MASTERCARD, PLEASE CALL (502) 564-4921, EXT. 5357. A CONVENIENCE FEE OF 2.5% WILL APPLY TO EACH PAYMENT.

IMPORTANT REMINDER: INCLUDE YOUR TAXPAYER IDENTIFICATION NUMBER, TYPE OF TAX, AND TAX PERIOD ON ANY PAYMENT OR LETTER SENT TO THE DEPARTMENT OF REVENUE. THIS ENABLES THE DEPARTMENT OF REVENUE TO CORRECTLY CREDIT YOUR ACCOUNT FOR THE TAX PERIOD AND TYPE TAX FOR WHICH YOU INTENDED.

REPLY TO: DARRYL SMITH DEPARTMENT OF REVENUE Station Number 7 501 High Street Frankfort Ky 40601

> TEL: (502) 504-2113 EXTENSION 9415 FAX: (502) 504-2541 Office Hours: 8:00 A.M. To 5:00 P.M. EASTERN TIME

NOTICE REQUIREMENT FOR INTERNET POSTING

IF YOUR TAX LIABILITY REMAINS UNPAID FOR MORE THAN 90 DAYS AFTER THE DATE OF THIS ORIGINAL NOTICE. THE DEPARTMENT OF REVENUE MAY POST YOUR NAME AND THIS LIABILITY FOR PUBLIC INSPECTION, INCLUDING POSTINGS IN YOUR LOCAL NEWSPAPER AND/OR ON THE INTERNET. HOWEVER, IF YOU NOTIFY THE DEPARTMENT IN WRITING DURING THIS PERIOD OF ANY OF THE FOLLOWING, THE DEPARTMENT MUST EXCLUDE YOUR NAME FROM ANY PUBLIC POSTING:

- 1. YOU HAVE AN APPEAL PENDING OR INTEND TO FILE AN APPEAL PURSUANT TO KRS 131.110 ET SEQ. WITH RESPECT TO THIS LIABILITY;
- 2. YOU ARE CURRENTLY PAYING THIS TAX LIABILITY THROUGH A VALIO PAY AGREEMENT;
- 3. THE DEPARTMENT IS REVIEWING OR ADJUSTING THIS TAX LIABILITY;
- YOU ARE IN BANKRUPTCY AND THE AUTOMATIC STAY IS STILL IN EFFECT.

ADDITIONALLY, A TAXPAYER'S NAME WILL BE EXCLUDED OR REMOVED FROM ANY PUBLIC POSTING IN THE EVENT THE DEPARTMENT IS NOTIFIED IN WRITING THAT THE TAXPAYER IS DECEASED.

231

KPSC Case No. 2014-00396 AG's Initial Set of Data Requests Dated January 29, 2015 Item No. 184 Attachment1 Page 5 of 20

PAGE 3

EXPLANATION OF NOTICE, CONTINUED TAXPAYER ID: 000029123 NOTICE NUMBER: 10715D385

> PLEASE PROVIDE WHITTEN BASIS FOR EXCLUSION TO THE DIVISION OF COLLECTIONS, P.D. BOX 491, FRANKFORT, KY 40802, DR E-MAIL IT TO KRC.WEBRESPONSENOTICEOFTAXDUEDKY.GDY.

NOTICE OF INTENT TO OFFSET

IF ANY PORTION OF YOUR LIABILITY RÉMAINS UNPAID AFTER 60 DAYS FROM THE DATE OF THIS NOTICE, THE DEPARTMENT MAY SUBMIT YOUR DEET TO THE TREASURY DEFSET PROGRAM (TOP). DNCE YOUR DEET IS SUBMITTED TO TOP FOR OFFSET, THE UNITED STATES DEPARTMENT OF TREASURY MAY REDUCE DR WITHHOLD ANY OF YOUR ELIGIBLE FEDERAL TAX REFUNDS DR VENDOR PAYMENTS BY THE AMOUNT OF YOUR DEBT. THESE OFFSET PROCESSES ARE AUTHORIZED BY 31 U.S.C. 3716, 26 U.S.C. 6402, KRS 44.065 AND KRS 44.020.

NOTICE FOR LICENSE AND MOTOR VEHICLE REGISTRATION REVOCATION

KENTUCKY STATUTES ENABLE THE DEPARTMENT OF REVENUE TO REQUEST THE REVOCATION OF SUSPENSION OF ANY PROFESSIONAL LICENSE, LICENSE TO PRACTICE LAW, OR ORIVER'S LICENSE ISSUED BY ANY LICENSING AGENCY OF THE COMMONWEALTH OR THE KENTUCKY SUPREME COURT TO ANY PERSON THAT IS DETERMINED BY THE DEPARTMENT TO BE A "DELINQUENT TAXPAYER" AS DEFINED IN KRS 131.1817, ADDITIONALLY, THE DEPARTMENT MAY NOTIFY THE KENTUCKY TRANSPORTATION CABINET THAT AN DWNER OF A MOTOR VEHICLE IS A "DELINQUENT TAXPAYER," REOUTRING THE TRANSPORTATION CABINET TO PROHIBIT THE DELINQUENT TAXPAYER FROM REGISTERING OR RENEWING THE REGISTRATION OF THE MOTOR VEHICLE.

KPSC Case No. 2014-00396 AG's Initial Set of Data Requests Dated January 29, 2015 Item No. 184 Attachment1 Page 6 of 20

COMMONWEALTH OF KENTUCKY DEPARTMENT OF REVENUE FRANKFORT, KY 40019

NOTICE DATE	PERIOD	CASE	TAX
03/03/2014	01/01/2009-12/31/2003	000224019	SALES AND USE TAX
NÚTICE #	RETURN DUE	TAXPAYER-ID	TAXPAYER NAME
107150356	01/20/2010	000039123	Kentucky power co

FOR QUESTIONS REGARDING THIS NOTICE, PLEASE CONTACT:

DARRYL SMITH DEPARTMENT OF REVENUE STATION NUMBER 7 SOI HIGH STREET FRANKFORT KY 40601 TEL: (502) 584-2113 EXTENSION 9415 FAX: (502) 584-2541 OFFICE HOURS: 8:00 A.M. TO 5:00 P.M. EASTERN TIME

EXPLANATION OF NOTICE

THE KENTUCKY SALES AND USE TAX RETURN(S) FOR THE ABOVE PERIOD HAVE BEEN AUDITED AND ADJUSTED. A LETTER, AUDI Schedules, and the Agent's narrative report containing A LETTER, AUDIT ADDITIONAL INFORMATION HAVE BEEN MAILED SEPARATELY.

ADJUSTMENTS ADDITIONS		ADJUST AMT
EXPENSED PURCHASES SUBJECT TO USE TAX Fron Schedules C, O & F		844,072.82
CAPITAL PURCHASES SUBJECT TO USE TAX	TOTAL ADDITIONS	496,617.61
CORRECTED AMOUNT SUBJECT TO TAX		1,340,680.43
TAX LIABILITY		TAX LIABILITY 80,441.43

<<<< EXPLANATION OF NOTICE CONTINUED ON NEXT PAGE >>>>

DETACH VOUCHER AND RETURN WITH PAYMENT. MAKE CHECK PAYADLE TO KENTUCKY STATE FREASURER.

NOTICE OF TAX DUE

CASE NUMBER

000224019

* TOTAL DUE AS OF: *	
* 03/15/7014 *	5121,519

23

ENTER AMOUNT PAID:

CANTON OH 44701

12151923

10AS009911 KENTUCKY DEPARTMENT OF REVENUE FRANKFORT, KY 40019

99999 000039123 5 010 107150356 7 00008044143 20091231 0

233

00012151453

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#BWNCSLW #14251 2107 496818 8#

* KENTUCKY POWER CO ATTN TAX DEPT P 0 BOX 24400

EXPLANATION OF NOTICE, CONTINUED TAXPAYER ID: 000039123 NOTICE NUMBER: 107150356 PAGE 2

INTEREST		INTEREST 20,967.44
FEE TYPE Amnesty Assessment fee	STATUTORY CITE ASSESSED KRS 131.440(1)(B 02/28/2014	FEE20, 110.36
TOTAL LIABILITY		TOTAL LIABILITY 121,519.23
TOTAL DUE AS OF: 03/15/2014		AL AMOUNT OF BALANCE DUE
INTEREST WILL ACCRUE ON TAX	JNT Fee	20, 867.44 20, 110.38 121,519.23

ANY PROTEST MUST BE IN WRITING, STATING REASONS, AND BE FILED WITH THE DEPARTMENT OF REVENUE AT THE ADDRESS BELOW, BY 04/17/2014 DR YOU WILL LOSE ALL APPEAL RIGHTS.

IN ADDITION, A 25% COST OF COLLECTION FEE OF \$20,110.35 WILL BE ADDED TO TOTAL DUE IF NOT PAID OR PROTESTED BY 04/17/2014. (KRS 131.440)

TO PAY BY VISA OR MASTERCARD, PLEASE CALL (502) 564-4921, EXT, 5357. A CONVENIENCE FEE OF 2.5% WILL APPLY TO EACH PAYMENT.

IMPORTANT REMINDER: INCLUDE YOUR TAXPAYER IDENTIFICATION NUMBER, TYPE OF TAX, AND TAX PERIOD ON ANY PAYMENT OR LETTER SENT TO THE DEPARTMENT OF REVENUE. THIS ENABLES THE DEPARTMENT OF REVENUE TO CORRECTLY CREDIT YOUR ACCOUNT FOR THE TAX PERIOD AND TYPE TAX FOR WHICH YOU INTENDED.

REPLY TO: DARRYL SMITH OEPARTMENT OF REVENUE Station Number 7 501 High Birget Frankfort ky 40801

> TEL: (502) 584-2113 EXTENSION 9415 FAX: (502) 584-2541 Office Hours: 8:00 A.M. TO 5:00 P.H. EASTERN TIME

NOTICE REQUIREMENT FOR INTERNET POSTING

IF YOUR TAX LIABILITY REMAINS UNPAID FOR MORE THAN 90 DAYS AFTER THE DATE OF THIS ORIGINAL NOTICE, THE DEPARTMENT DF REVENUE MAY POST YOUR NAME AND THIS LIABILITY FOR PUBLIC INSPECTION, INCLUDING POSTINGS IN YOUR LOCAL NEWSPAPER AND/DR ON THE INTERNET. HOWEVER, IF YOU NOTIFY THE DEPARTMENT IN WRITING DURING THIS PERIOD OF ANY DF THE FOLLOWING, THE DEPARTMENT MUST EXCLUDE YOUR NAME FROM ANY PUBLIC POSTING:

- 1. YOU HAVE AN APPEAL PENDING OR INTEND TO FILE AN APPEAL PURSUANT TO KRS 131.110 ET SEQ. WITH RESPECT TO THIS LIABILITY;
- 2. YOU ARE CURRENTLY PAYING THIS TAX LIABILITY THROUGH A VALID PAY AGREEMENT;
- 3. THE DEPARTMENT IS REVIEWING OR ADJUSTING THIS TAX LIABILITY:
- YOU ARE IN BANKRUPTCY AND THE AUTOMATIC STAY IS STILL IN EFFECT.

ADDITIONALLY, A TAXPAYER'S NAME WILL BE EXCLUDED DR REMOVED FROM ANY PUBLIC POSTING IN THE EVENT THE DEPARTMENT IS NOTIFIED IN WRITING THAT THE TAXPAYER IS DECEASED.

KPSC Case No. 2014-00396 AG's Initial Set of Data Requests Dated January 29, 2015 Item No. 184 Attachment1 Page 8 of 20

PAGE 3

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EXPLANATION OF NOTICE, CONTINUED TAXPAYER ID: 000039123 NOTICE NUMBER: 107150358

> PLEASE PROVICE WRITTEN BASIS FOR EXCLUSION TO THE DIVISION OF COLLECTIONS, P.O. BOX 481, FRANKFORT, KY 40802, OR E-MAIL IT TO <u>KRC.WEBRESPONSENOTICEOFTAXDUERKY.GOV</u>.

NOTICE OF INTENT TO OFFSET

IF ANY PORTION DF YOUR LIABILITY REMAINS UNPAID AFTER 60 DAYS FROM THE DATE OF THIS NOTICE, THE DEPARTMENT MAY SUBMIT YOUR DEBT TO THE TREASURY DEFSET PROGRAM (TOP). ONCE YOUR DEBT IS SUBMITTED TO TOP FOR DEFSET, THE UNITED STATES DEPARTMENT OF TREASURY MAY REDUCE OR WITHHOLD ANY DF YOUR ELIGIBLE FEDERAL TAX REFUNDS OR VENDOR PAYMENTS BY THE AMOUNT OF YOUR DEBT. THESE DEFSET PROCESSES ARE AUTHORIZED BY 31 U.S.C. 3716, 26 U.S.C. 6402, KRS 44.065 AND KRS 44.030.

NOTICE FOR LICENSE AND MOTOR VEHICLE REGISTRATION REVOCATION

KENTUCKY STATUTES ENABLE THE DEPARTMENT OF REVENUE TO REQUEST THE REVOCATION OR SUSPENSION OF ANY PROFESSIONAL LICENSE, LICENSE TO PRACTICE LAW, OR ORIVER'S LICENSE ISSUED BY ANY LICENSING AGENCY OF THE COMMONWEALTH OR THE KENTUCKY SUPREME COURT TO ANY PERSON THAT IS DEFERMINED BY THE DEPARTMENT TO BE A "DELINQUENT TAXPAYER" AS DEFINED IN KRS 131,1817. ACOITIONALLY, THE DEPARTMENT MAY NOTIFY THE KENTUCKY TRANSPORTATION CABINET THAT AN OWNER OF A MOTOR VEHICLE IS A "DELINQUENT TAXPAYER," REQUIRING THE TRANSPORTATION CABINET TO PROHIBIT THE DELINQUENT TAXPAYER FROM REGISTERING OR RENEWING THE REGISTRATION OF THE MOTOR VEHICLE.

KPSC Case No. 2014-00396 AG's Initial Set of Data Requests Dated January 29, 2015 Item No. 184 Attachment1 Page 9 of 20

COMMONWEALTH OF KENTUCKY Department of revenue FRANKFORT, KY 40819

NDTICE DATE	PERIOD	CASE	TAX
2014 DECEMPENDE	01/01/2010+12/31/2010	000224019	Sales and use tax
NOTICE <i>é</i>	RETURN DUE	TAXPAYER-10	TAXPAYER NAME
107150357	01/20/2011	000039123	Nentucky power co

FOR QUESTIONS REGARDING THIS NOTICE, PLEASE CONTACT:

DARRYL SNITH DEPARTMENT OF REVENUE STATION NUMBER 7 501 HIGH STREET FRANKFORT KY 40601 TEL: (502) 564-2113 EXTENSION 8415 FAX: (502) 564-2541 OFFICE HOURS: 8:00 A.W. TO 5:00 P.W. EASTERN TINE

EXPLANATION OF NOTICE

THE KENTUCKY SALES AND USE TAX RETURN(S) FOR THE ABOVE PERIOD HAVE BEEN AUDITED AND ADJUSTED. A LETTER, AUDIT Schedules, and the agent's narrative report containing additional information have been mailed separately.

ADJUSTMENTS ADDITIONS	ADJUST AM	•
Expensed purchases subject to use tax Fron Schedules C, D & F	780,870.83	I
CAPITAL PURCHASES SUBJECT TO USE TAX From Schedules A & B	B8,971,74	L
FROM JEGEDQLES & & G	TOTAL ADDITIONS	879,842,57
CORRECTED AMOUNT SUBJECT TO TAX		879,842,57

<<<< EXPLANATION OF NOTICE CONTINUED ON NEXT PAGE >>>>

DETACH VOUCHER AND RETURN WITH PAYMENT. MAKE CHECK PAYABLE TO SENTUCKY STATE T AVENTER.

BUC KAT TO BOITON

CASE NUMBER

PE0455000

*********** * TOTAL DUE AS OF: * * 03/19/2014 * \$75,875,52 *******************

1661552

ENTER AMOUNT PAID:

10AS009911

KENTUCKY DEPARTMENT OF REVENUE FRANKFORT, KY 40819

99999 000039123 5 010 107150357 5 00005279055 20101231 6

237

00007667552

#BWNCSLW #1425L 2107 496818 8#

* KENTUCKY POWER CO ATTN TAX DEPT F D BDX 24400 DH 44701

CANTEN

EXPLANATION OF NOTICE, CONTINUED TAXPAYER ID: 000039123 NOTICE NUMBER: 107150357				PAGE 2
TAX LIABILITY				TAX LIABILITY 52,790.55
INTEREST				INTERES 10,687.33
FEE TYPE Amnesty assessment fee	STATUTORY CITE KRS 131.440(1)(B			FEE 13,197,64
TOTAL LIABILITY	1500.00		<u></u>	70TAL LIABILI 76,675.5
TOTAL DUE AS DF: 02/15/2014	2	TAX	OTAL ANOUNT 0 52,790.5 10,687.3	55
INTEREST WILL ACCRUE ON TAX UNTIL	DATE PAID	FEE TOT	13,197,0	76,675.52

ANY PROTEST MUST BE IN WRITING, STATING REASONS, AND BE FILEO WITH THE OEPARTMENT OF REVENUE AT THE ADDRESS BELOW, BY 04/17/2014 OR YOU WILL LOSE ALL APPEAL RIGHTS.

IN ADDITION, A 25% COST OF COLLECTION FEE OF \$13,197.63 WILL BE ADDED TO TOTAL DUE IF NOT PAID OR PROTESTED BY 04/17/2014. (KRS 131,440)

TD PAY BY VISA DR MASTERCARD, PLEASE CALL (502) 564-4921, EXT. 5357. A CONVENIENCE FEE DF 2.5% WILL APPLY TO EACH PAYMENT.

IMPORTANT REMINDER: INCLUDE YOUR TAXPAYER IDENTIFICATION NUMBER, TYPE OF TAX, AND TAX PERIOD ON ANY PAYMENT OR LETTER SENT TO THE DEPARTMENT OF REVENUE. THIS ENABLES THE DEPARTMENT OF REVENUE TO CORRECTLY CREDIT YOUR ACCOUNT FOR THE TAX PERIOD AND TYPE TAX FOR WHICH YOU INTENDED.

REPLY TO: DARRYL SHITH Department of Revenue Station Number 7 501 High Street Frankfort ky 40601

239

1. State 1.

TEL: (502) 564-2113 EXTENSION 8415 FAX: (502) 564-2541 Office Hours: 8:00 A.M. TD 5:00 P.N. EASTERN TINE

NOTICE REQUIREMENT FOR INTERNET POSTING

IF YOUR TAX LIABILITY REMAINS UNPAID FOR MORE THAN 90 DAYS AFTER THE DATE OF THIS ORIGINAL NOTICE, THE DEPARTMENT OF REVENUE MAY POST YOUR NAME AND THIS LIABILITY FOR PUBLIC INSPECTION, INCLUDING POSTINGS IN YOUR LOCAL NEWSPAPER AND/OR ON THE INTERNET, HOWEVER, IF YOU NOTIFY THE DEPARTMENT IN WRITING DURING THIS PERIOD OF ANY DF THE FOLLOWING, THE DEPARTMENT MUST EXCLUDE YOUR NAME FROM ANY PUBLIC POSTING:

- 1. YOU HAVE AN APPEAL PENDING OR INTEND TO FILE AN APPEAL PURSUANT TO KRS 131.110 ET SEQ. WITH RESPECT TO THIS LIABILITY;
- 2. YOU ARE CURRENTLY PAYING THIS TAX LIABILITY THROUGH A VALID PAY AGREEMENT:
- 3. THE DEPARTMENT IS REVIEWING OR ADJUSTING THIS TAX LIABILITY;
- YOU ARE IN BANKRUPTCY AND THE AUTOMATIC STAY IS STILL IN EFFECT.

PAGE

3

EXPLANATION OF NOTICE, CONTINUED TAXFAYER ID: 000039123 NOTICE NUMBER: 107150357

> ADDITIDNALLY, A TAXPAYER'S NAME WILL BE EXCLUDED OR REMOVED FROM ANY PUBLIC POSTING IN THE EVENT THE DEPARTMENT IS NOTIFIED IN WRITING THAT THE TAXPAYER IS DECEASED.

PLEASE PROVIDE WRITTEN BASIS FOR EXCLUSION TO THE **DIVISION** OF COLLECTIONS, P.G. BOX 481, FRANKFORT, KY 40802, OR E-MAIL IT TO <u>ARC. WEBRESPONSENOTICEOFTAXDUEPKY.GOV</u>.

NOTICE OF INTENT TO OFFSET

IF ANY PORTION OF YOUR LIABILITY REMAINS UNPAID AFTER 60 DAYS FROM THE DATE OF THIS NOTICE, THE DEPARTMENT MAY SUBMIT YOUR DEBT TO THE TREASURY OFFSET PROGRAM (TOP). ONCE YOUR DEBT IS SUBMITTED TO TOP FOR DEFSET, THE UNITED STATES DEPARTMENT OF TREASURY MAY REDUCE OR WITHHOLD ANY DF YOUR LIGIBLE FEDERAL TAX REFUNDS OR VENDOR PAYMENTS BY THE AMOUNT OF YOUR DEBT. THESE DEFSET PROCESSES ARE AUTHORIZED BY 31 U.S.C. 3718, 26 U.S.C. 6402, KRS 44.065 AND KRS 44.030.

NOTICE FOR LICENSE AND MOTOR VEHICLE REGISTRATION REVOCATION

KENTUCKY STATUTES ENABLE THE DEPARTMENT OF REVENUE TO REQUEST THE REVOCATION OR SUSPENSION OF ANY PROFESSIONAL LICENSE, LICENSE TO PRACTICE LAW, OR DRIVER'S LICENSE ISSUED BY ANY LICENSING AGENCY OF THE COMMONWEALTH OR THE KENTUCKY SUPREME COURT TO ANY PERSON THAT IS DETERMINED BY THE DEPARTMENT TO BE A "DELINQUENT TAXPAYER" AS DEFINED IN KRS 131.1817. ADDITIONALLY, THE DEPARTMENT MAY NOTIFY THE KENTUCKY TRANSPORTATION CABINET THAT AN DWNER OF A MOTOR VEHICLE IS A "DELINQUENT TAXPAYER," REQUIRING THE TRANSPORTATION CABINET TO PROHIBIT THE DELINQUENT TAXPAYER FROM REGISTERING OR RENEWING THE REGISTRATION OF THE MOTOR VEHICLE.

COMMONNEALTH OF KENTLICKY Department of Revenue Frankfort, Ky 40819

NDTICE DATE	PERIOD	CASE	TAX
03/03/2014	01/01/2011-09/30/2011	000224019	Sales and use tax
NOTICE #	RETURN DUE	T AXPAYER-10	TAXPAYER NAME
107150358	10/20/2011	000039123	Kentucky power co

FOR QUESTIONS REGARDING THIS NOTICE, PLEASE CONTACT:

DARRYL SMITH DEPARTMENT OF REVENUE STATION NUMBER 7 501 HIGH STREET FRANKFORT KY 40801 TEL: (502) 584-2113 EXTENSION 8418 FAX: (502) 584-2541

FAX: (502) 584-2541 Office Hours: 8:00 A.M. To 5:00 P.M. Eastern Time

EXPLANATION OF NUTICE

THE KENTUCKY SALES AND USE TAX RETURN(S) FOR THE ABOVE PERIOD HAVE BEEN AUDITED AND ADJUSTED. A LETTER, AUDIT Schedules, and the agent's narrative report containing additional information have been mailed separately.

AQUISTMENTS ** ADDITIONS		ADJUST ANT
Expensed purchases subject to use tax From schedules C, D & F	۵	492,400.20
CAPITAL PURCHASES SUBJECT TO USE TAX FRom Schedules & & B	3	207,134.08
	TOTAL ADDITIONS	699,534,26
CORRECTED AMOUNT SUBJECT TO TAX		699,534.26

<<<< EXPLANATION OF NOTICE CONTINUED ON NEXT PAGE >>>>

DETACH VOUCHER AND RETURN WITH PAYMENT. MAKE CHECK PAYABLE TO RENTUCKY STATE TREASURE?.

NOTICE OF TAX OUE

CASE NUMBER

000224019

59, 129, 95

KENTUCKY POWER CO
ATTN TAX DEPT
P O BOX 24400
CANTON
OH 44701

00005912695

#1425L 2107 496818 8#

ENTER AMOUNT PAID:

5912695

10**45009911**

#BWNCSLW

KENTLICKY DEPARTMENT OF REVENUE PRANKFORT, KY 40818

KPSC Case No. 2014-00396 AG's Initial Set of Data Requests Dated January 29, 2015 Item No. 184 Attachment1 Page 13 of 20

EXPLANATION OF NOTICE, CONTINUED TAXPAYER ID: 000039123 NOTICE NUMBER: 107150358					PAGE	2
NUTICE NUMBER: 10/150858					101-0-0	
TAX LIABILITY						LIABILIT
						INTERES
INTEREST						6,661.87
FEE TYPE Amnesty Assessment fee	STATUTORY CITE KRS 131.440(1)(B	ASSESSE0 02/28/2014			2	FEI 10,493,03
						LIABILI
TOTAL LIABILITY			-	- 99		59,126.95
				AMOUNT OF	BA	LANCE DUE
TOTAL OUE AS OF: 03/15/2014		TA) Int	18	41,972.06 6,661.87		
INTEREST WILL ACCRUE ON TAX UNTIL	DATE PAID	FEE		10,483.02		59,126.95

ANY PROTEST MUST BE IN WRITING, STATING REASONS, AND BE FILED WITH THE DEPARTMENT OF REVENUE AT THE ADORESS BELOW, BY 04/17/2014 DR YOU WILL LOSE ALL APPEAL RIGHTS.

IN ADDITION, A 25% COST OF COLLECTION FEE OF \$10,493.01 WILL BE ADDED TO TOTAL DUE IF NOT PAID OR PROTESTED BY 04/17/2014. (KRS 131.440)

TO PAY BY VISA DR MASTERCARD, PLEASE CALL (502) 564-4921, EXT. 5357. A CONVENIENCE FEE DF 2.5% WILL APPLY TO EACH PAYMENT.

IMPORTANT REMINDER: INCLUDE YOUR TAXPAYER IDENTIFICATION NUMBER, TYPE OF TAX, AND TAX PERIOD ON ANY PAYMENT OR LETTER SENT TO THE DEPARTMENT OF REVENUE. THIS ENABLES THE DEPARTMENT OF REVENUE TO CORRECTLY GREDIT YOUR ACCOUNT FOR THE TAX PERIOD AND TYPE TAX FOR WHICH YOU INTENDED.

REPLY TO: DARRYL SMITH Department of Revenue Station Number 7 501 High Street Frankfort by 40601

> TEL: (602) 564-2113 EXTENSION 9415 FAX: (502) 564-2541 DFFICE HOURS: 8:00 A.M. TO 5:00 P.M. EASTERN TIME

NOTICE REQUIREMENT FOR INTERNET POSTING

IF YOUR TAX LIABILITY REMAINS UNPAID FOR MORE THAN 90 DAYS AFTER THE DATE DF THIS DRIGINAL NOTICE, THE DEPARTMENT OF REVENUE MAY POST YOUR NAME AND THIS LIABILITY FOR PUBLIC INSPECTION, INCLUDING POSTINGS IN YOUR LOCAL NEWSPAPER AND/OR ON THE INTERNET. HOWEVER, IF YOU NOTIFY THE DEPARTMENT IN WRITING OURING THIS PERIOD OF ANY OF THE FOLLDWING, THE DEPARTMENT MUST EXCLUDE YOUR NAME FROM ANY PUBLIC POSTING:

- 1. YOU HAVE AN APPEAL PENDING OR INTEND TO FILE AN APPEAL PURSUANT TO KRS 131.110 ET SEQ. WITH RESPECT TO THIS LIABILITY:
- 2. YOU ARE CURRENTLY PAYING THIS TAX LIABILITY THROUGH A VALID PAY AGREEMENT;
- 3. THE DEPARTMENT IS REVIEWING OR ADJUSTING THIS TAX LIABILITY;
- 4. YOU ARE IN BANKRUPTCY AND THE AUTOMATIC STAY IS STILL IN EFFECT.

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EXPLANATION OF NOTICE, CONTINUED TAXPAYER ID: 000039123 NOTICE NUMBER: 107150358

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ADDITIDNALLY, A TAXPAYER'S NAME WILL BE EXCLUDED OR REMOVED FROM ANY PUBLIC POSTING IN THE EVENT THE DEPARTMENT IS NOTIFIED IN WRITING THAT THE TAXPAYER IS DECEASED.

PLEASE PROVICE WRITTEN BASIS FOR EXCLUSION TO THE **DIVISION** OF COLLECTIONS, P.O. BOX 491, FRANKFORT, KY 40802, OR E-MAIL IT TO <u>KRC.WEBRESPONSENOTICEOFTAXOUE@KY.GOV</u>.

NOTICE OF INTENT TO OFFSET

IF ANY PORTION OF YOUR LIABILITY REMAINS UNPAID AFTER 60 DAYS FROM THE DATE OF THIS NOTICE, THE DEPARTMENT MAY SUBMIT YOUR DEBT TO THE TREASURY OFFSET PROGRAM (TOP). DNCE YOUR DEBT IS SUBMITTED TO TOP FOR OFFSET, THE UNITED STATES DEPARTMENT OF TREASURY MAY REDUCE OR WITHHOLD ANY OF YOUR ELIGIBLE FEDERAL TAX REFUNDS OR VENDOR PAYMENTS BY THE AMOUNT OF YOUR DEBT. THESE DFFSET PROCESSES ARE AUTHORIZED BY 31 U.S.C. 3716, 26 U.S.C. 6402, KRS 44.065 AND KRS 44.030.

NOTICE FOR LICENSE AND MOTOR VEHICLE REGISTRATION REVOCATION

KENTUCKY STATUTES ENABLE THE DEPARTMENT OF REVENUE TO REQUEST THE REVOCATION OR SUSPENSION OF ANY PROFESSIONAL LICENSE, LICENSE TO PRACTICE LAW, OR DRIVER'S LICENSE ISSUED BY ANY LICENSING AGENCY OF THE COMMONWEALTH OR THE KENTUCKY SUPREME COURT TO ANY PERSON THAT IS DETERMINED BY THE DEPARTMENT TO BE A "DELINQUENT TAXPAYER" AS DEFINED IN KRS 131.1817. ADDITIONALLY, THE DEPARTMENT MAY NOTIFY THE KENTUCKY TRANSPORTATION CABINET THAT AN OWNER OF A MOTOR VEHICLE IS A "DELINQUENT TAXPAYER," REQUIRING THE TRANSPORTATION CABINET TO PROHIBIT THE DELINQUENT TAXPAYER FROM REGISTERING OR RENEWING THE REGISTRATION OF THE NDTDR VEHICLE.

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CONNORWEALTH OF KENTLICKY Department of Revenue Frankfort, ky 40818

NUTICE DATE	PERIOD	CASE	TAX
D3/03/2014	10/01/2011-12/01/2011	000224019	Sales and use tax
NOTICE #	RETURN DUE	TAXPAYER-ID	TAXPAYER NAME
107150359	01/30/2012	000039123	Kentucky power CD

FOR QUESTIONS REGARDING THIS NOTICE, PLEASE CONTACT:

DARRYL SMITH DEPARTMENT OF REVENUE STATION NUMBER 7 501 HIGH STREET FRANKFORT KY 40601 TEL: (502) 504-2113 EXTENSION 9416 FAX: (502) 504-2541 OFFICE HOURS: B:00 A.M. TO 5:00 P.M. EASTERN TIME

EXPLANATION OF NOTICE

THE KENTUCKY SALES AND USE TAX RETURN(S) FOR THE ABOVE PERIOD HAVE BEEN AUDITED AND ADJUSTED. A LETTER, AUDIT SCHEDULES, AND THE AGENT'S NARRATIVE REPORT CONTAINING ADDITIONAL INFORMATION HAVE BEEN MAILED SEPARATELY.

ADJUSTMENTS ADDITIONS	A TRUEDA	NT
Expensed purchases subject fo use tax From schedules C, d & F	201.657.	39
CAPITAL PURCHASES SUBJECT TO USE TAX From Schedules A & H	405,854.	06
	TOTAL ADDITIONS	608.511.45
CORRECTED AMOUNT SUBJECT TO TAX		508,511,45

<---- EXPLANATION OF NOTICE CONTINUED ON NEXT PAGE >>>>

DETACH VOUCHER AND RETURN WITH PAYMENT. MAKE CHECK PAYABLE TO ₹ FPElsureP,

OTICE OF TAX OUE

CASE NUMBER

000224019

************* * TOTAL JUE AS OF: * * 03/15/2014 . \$41,382.78 ****

4135279

* KENTUCKY POWER CD

#1425L 2107 496810 8#

00004138278

ATTN TAX DEPT P D BDX 24400 CANTON OH 447D1

#BWNCSLW

ENTER AMOUNT PAID:

10A5009911

KENTUCKY DEPARTMENT OF REVENUE FRANKFORT, KY 40818

99999 000039123 5 010 107150359 1 00003651069 20111231 &

EXPLANATION OF NOTICE, CONTINUED TAXPAYER ID: 000039123 NOTICE NUMBER: 107150359 PAGE 2

TAX LIABILITY		TAX LIABILITY 36,510,69
		INTEREST
INTEREST		4,872.09 TOTAL LIABILITY
TOTAL LIABILITY		41,382.78
TOTAL DUE AS DF: 03/15/2014	TOTAL AMOUNT OF TAX 36,510.69	BALANCE DUE
INTEREST WILL ACCRUE ON TAX UNTIL DATE PAID	INT 4,872.09 TOT	41,382.78

ANY PROTEST MUST BE IN WRITING, STATING REASONS, AND BE FILED WITH THE DEPARTMENT OF REVENUE AT THE ADDRESS BELOW, BY 04/17/2014 OR YOU WILL LOSE ALL APPEAL RIGHTS.

IN ADDITION, A 25% COST OF COLLECTION FEE OF \$9,127.67 WILL BE ADDED TO TOTAL DUE IF NOT PAID OR PROTESTED BY 04/17/2014. (KRS 131.440)

TO PAY BY VISA OR NASTERCARD, PLEASE CALL (502) 564-4921, EXT, 5357. A CONVENIENCE FEE OF 2.5% WILL APPLY TO EACH PAYMENT.

IMPORTANT REMINDER: INCLUDE YOUR TAXPAYER IDENTIFICATION NUMBER, TYPE OF TAX, AND TAX PERIOD ON ANY PAYMENT OR LETTER SENT TO THE OEPARTMENT OF REVENUE. THIS ENABLES THE DEPARTMENT OF REVENUE TO CORRECTLY CREDIT YOUR ACCOUNT FOR THE TAX PERIOD AND TYPE TAX FOR WHICH YOU INTENDED.

REPLY TO: DARRYL SMITH DEPARTMENT OF REVENUE Station Number 7 501 High Street Frankfort Ky 40501

> TEL: (502) 584-2113 EXTENSION 8415 FAX: (502) 584-2541 Office Hours: 8:00 A.M. TO 5:00 P.M. EASTERN TIME

NOTICE REQUIREMENT FOR INTERNET POSTING

IF YOUR TAX LIABILITY REMAINS UNPAID FOR MORE THAN 90 DAYS AFTER THE DATE OF THIS ORIGINAL NDTICE, THE DEPARTMENT OF REVENUE MAY POST YOUR NAME AND THIS LIABILITY FOR PUBLIC INSPECTION, INCLUDING POSTINGS IN YOUR LOCAL NEWSPAPER AND/DR ON THE INTERNET. HOWEVER, IF YOU NOTIFY THE DEPARTMENT IN WRITING OURING THIS PERIOD OF ANY OF THE FOLLOWING, THE DEPARTMENT MUST EXCLUDE YOUR NAME FROM ANY PUBLIC POSTING:

- 1. YOU HAVE AN APPEAL PENDING OR INTEND TO FILE AN APPEAL PURSUANT TO KRS 131.110 ET SEQ. WITH RESPECT TO THIS LIABILITY:
- 2. YOU ARE CURRENTLY PAYING THIS TAX LIABILITY THROUGH A VALID PAY AGREEMENT;
- 3. THE DEPARTMENT IS REVIEWING OR ADJUSTING THIS TAX LIABILITY;
- 4. YOU ARE IN BANKRUPTCY AND THE AUTOMATIC STAY IS STILL IN EFFECT.

ADDITIDNALLY, A TAXPAYER'S NAME WILL BE EXCLUDED OR REMOVED FROM ANY PUBLIC POSTING IN THE EVENT THE DEPARTMENT IS NOTIFIED IN WRITING THAT THE TAXPAYER IS DECEASED.

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EXPLANATION OF NOTICE, CONTINUED TAXPAYER ID: 000039123 NOTICE NUMBER: 107150359 PAGE J

PLEASE PROVIDE WRITTEN BASIS FOR EXCLUSION TO THE <u>DIVISION</u> DF COLLECTIONS, P.O. BOX 481, FRANKPORT, KY 40802, OR E-MAIL IT TO <u>KRC, WEBRESPONSENOTICEOFTAXDUEPKY.GOV</u>.

NOTICE OF INTENT TO OFFSET

IF ANY PORTION OF YOUR LIABILITY REMAINS UNPAID AFTER GO DAYS FROM THE DATE OF THIS NUTICE, THE DEPARTMENT MAY SUBMIT YOUR DEBT TO THE TREASURY OFFSET PROGRAM (TOP). DNCE YOUR DEBT IS SUBMITTED TO TOP FOR OFFSET. THE UNITED STATES DEPARTMENT OF TREASURY MAY REDUCE DR WITHHOLD ANY DF YOUR ELIGIBLE FEDERAL TAX REFUNDS OR VENDOR PAYMENTS BY THE AMOUNT OF YOUR DEBT. THESE OFFSET PROCESSES ARE AUTHORIZED BY 31 U.S.C. 3716, 26 U.S.C. 6402, KRS 44.065 AND KRS 44.030.

NOTICE FOR LICENSE AND MOTOR VEHICLE REGISTRATION REVOCATION

KENTUCKY STATUTES ENABLE THE DEPARTMENT OF REVENUE TO REQUEST THE REVOCATION OR SUSPENSION OF ANY PROFESSIONAL LICENSE, LICENSE TO PRACTICE LAW, OR DRIVER'S LICENSE ISSUED BY ANY LICENSING AGENCY OF THE COMMONWEALTH OR THE KENTUCKY SUPREME COURT TO ANY PERSON THAT IS OFTERMINED BY THE CEPARTMENT TO BE A "DELINQUENT TAXFAYER" AS DEFINED IN KRS 131,1817. ADDITIONALLY, THE DEPARTMENT MAY NOTIFY THE KENTUCKY TRANSPORTATION CABINET THAT AN DUMENT OF A MOTOR VEHICLE IS A "DELINQUENT TAXPAYER," REQUIRING THE TRANSPORTATION CABINET THE DELINQUENT TAXPAYER FROM REGISTERING OF RENEWING THE REGISTRATION OF THE NOTOR VEHICLE.

COMMONWEALTH OF KENTLICKY DEPARTMENT OF REVENUE FRANKFORT, KY 40619

NOTICE DATE	PERIDO	CASE	TAX
03/03/2014	01/01/2012-03/31/2012	000224019	Sales and use tax
NOTICE #	RETURN DUE	TAXPAYER-10	TAXPAYER NAME
107150360	04/20/2012	000039123	Kentucky power co

FOR QUESTIONS REGARDING THIS NOTICE, PLEASE CONTACT:

DARRYL SMITH DEPARTMENT OF REVENUE STATION NUMBER 7 SO1 HIGH STREET FRANKFORT KY 40801 TEL: (B02) 554-2113 EXTENSION 9415 FAX: (502) 554-2541 OFFICE HOURS: 8:00 A.M. TO 5:00 P.M. EASTERN TIME

EXPLANATION OF NOTICE

THE KENTUCKY SALES AND USE TAX RETURN(S) FOR THE ABOVE PERIDD HAVE BEEN AUDITED AND ADJUSTED. A LETTER, AUDIT Scheoules, and the Agent's Narrative Report Containing Additional information have been Mailed Separately.

AQJUSTMENTS ADDITIONS		ADJUST ANT
EXPENSED PURCHASES SUBJECT TO USE TAX Fron Schedules C, D B F		215,066.62
CAPITAL PURCHASES SUBJECT TO USE TAX From Schedules A & B		127,734,46
THE SELECTES A R P	TOTAL ADDITIONS	342,801.08
CORRECTED AMOUNT SUBJECT TO TAX		342.801.0B

<<<< EXPLANATION OF NOTICE CONTÍNUED ON NEXT PAGE >>>>

DETACH VOUCHER AND RETURN WITH PAYMENT. MAKE CHECK PAYABLE TO REVEALLY STATE IVEASURES.

HOTICE 37 TAX 30E

CASE NUMBER

000224019

* TOTAL QUE AS OF: *	
* 00/15/2014 *	\$23,014.38
化非有利的法人名英格特斯特伦斯尔姓姓英	

ENTER AMOUNT PAID:

* KENTUCKY POWER CO ATTN TAX DEPT P D BOX 24400 CANTON DH 44701

2301433

10A5D09911

#BWNCSLW

KENTUCKY DEPARTMENT OF REVENUE FRANKFORT, KY 40819

00002301438

#14251 2107 496818 8#

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PAGE

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TAX LIABILITY

TOTAL LIABILITY

20,568.06 INTEREST

2,446.32

23.014.38

251

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EXPLANATION OF NOTICE, CONTINUED TAXPAYER 1D: 000039123 NOTICE NUMBER: 107150360

TAX LIABILITY

INTEREST

TOTAL LIABILITY

TOTAL DUE AS OF: 03/15/2014 INTEREST WILL ACCRUE ON TAX UNTIL DATE PAID TOTAL ANDUNT OF TAX 20,558.06 INT 2,446.32 TOT 23,014.38

ANY PROTEST MUST BE IN WRITING, STATING REASONS, AND BE FILED WITH THE DEPARTMENT OF REVENUE AT THE ACORESS.BELOW, BY 04/17/2014 OR YOU WILL LOSE ALL APPEAL RIGHTS.

IN ADDITION. A 25% COST OF COLLECTION FEE OF \$5.142.01 WILL BE ADDED TO TOTAL DUE IF NOT PAID OR PROTESTED BY 04/17/2014 (KRS 131.440)

TO PAY BY VISA OR MASTERCARD, PLEASE CALL (502) 564-4921, EXT. 5357. A CONVENIENCE FEE OF 2.5% WILL APPLY TO EACH PAYMENT.

IMPORTANT REMINDER: INCLUDE YOUR TAXPAYER IDENTIFICATION NUMBER, TYPE OF TAX, AND TAX PERIOD ON ANY PAYMENT OR LETTER SENT TO THE DEPARTMENT OF REVENUE. THIS ENABLES THE DEPARTMENT OF REVENUE TD CORRECTLY CREDIT YOUR ACCOUNT FOR THE TAX PERIOD AND TYPE TAX FOR WHICH YOU INTENDED.

REPLY TO: DARRYL SMITH DEPARTMENT OF REVENUE Station Number 7 Boi High Street Frankfort ky 40801

> TEL: (502) 564-2113 EXTENSION 9415 PAX: (502) 564-2541 OFFICE HOURS: 6:00 A.M. TO 5:00 P.M. EASTERN TIME

NOTICE REQUIREMENT FOR INTERNET POSTING

IF YOUR TAX LIABILITY REMAINS UNPAID FOR MORE THAN 80 DAYS AFTER THE DATE OF THIS ORIGINAL NOTICE, THE DEPARTMENT OF REVENUE MAY POST YOUR NAME AND THIS LIABILITY FOR PUBLIC INSPECTION, INCLUDING POSTINGS IN YOUR LOCAL NEWSPAPER AND/OR ON THE INTERNET. HOWEVER, IF YOU NATIFY THE DEPARTMENT IN WRITING DURING THIS PERIOD OF ANY OF THE FOLLOWING, THE DEPARTMENT MUST EXCLUDE YOUR NAME FROM ANY PUBLIC POSTING:

- 1. YOU HAVE AN APPEAL PENDING OR INTEND TO FILE AN APPEAL PURSUANT TO KRS 131.110 ET SEQ. WITH RESPECT TO THIS LIABILITY:
- YDU ARE CURRENTLY PAYING THIS TAX LIABILITY THROUGH A VALID PAY AGREEMENT;
- 3. THE DEPARTMENT IS REVIEWING OR ADJUSTING THIS TAX LIABILITY;
- YOU ARE IN BANKRUPTCY AND THE AUTOMATIC STAY IS STILL IN EFFECT.

AGOITIONALLY, A TAXPAYER'S NAME WILL BE EXCLUDED OR REMOVED FROM ANY PUBLIC POSTING IN THE EVENT THE DEPARTMENT IS NOTIFIED IN WRITING THAT THE TAXPAYER IS DECEASED.

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EXPLANATION OF NOTICE, CONTINUEU TAXPAYER ID: 000039123 NOTICE NUMBER: 107150360

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PLEASE PROVIDE WRITTEN BASIS FOR EXCLUSION TO THE **DIVISION** OF COLLECTIONS, P.O. BOX 491, FRANKFORT, KY 40802, DR E-MAIL IT TO <u>KRC.WEBRESPONSENDIICEOFTAXOUE0KY.GOV</u>.

NOTICE OF INTENT TO OFFSET

IF ANY PORTION OF YOUR LIABILITY REMAINS UNPAID AFTER BO DAYS FROM THE DATE OF THIS NOTICE, THE DEPARTMENT MAY SUBMIT YOUR DEBT TO THE TREASURY DEFSET PROGRAM (TOP), ONCE YOUR DEBT IS SUBMITTED TO TOP FOR DEFSET. THE UNITED STATES DEPARTMENT DF TREASURY MAY REQUEE OR WITHHOLD ANY OF YOUR ELIGIBLE FEDERAL TAX REFUNDS OR VENDOR PAYMENTS BY THE AMOUNT DF YOUR DEBT. THESE OFFSET PROCESSES ARE AUTHORIZED BY 31 U.S.C. 3716, 26 U.S.C. 6402, KRS 44.066 AND KRS 44.030.

NOTICE FOR LICENSE AND MOTOR VEHICLE REGISTRATION REVOCATION

KENTUCKY STATUTES ENABLE THE GEPARTMENT OF REVENUE TO REQUEST THE REVOCATION OR SUSPENSION OF ANY PROFESSIONAL LICENSE, LICENSE TO PRACTICE LAW, OR ORIVER'S LICENSE ISSUED BY ANY LICENSING AGENCY OF THE COMMONWEALTH OR THE KENTUCKY SUPREME COURT TO ANY PERSON THAT IS DETERMINED BY THE GEPARTMENT TO BE A "GELINQUENT TAXPAYER" AS DEFINED IN KRS 131.1817. ADDITIONALLY, THE DEPARTMENT MAY NOTIFY THE KENTUCKY TRANSPORTATION CABINET THAT AN DWNER OF A MOTOR VEHICLE IS A "DELINQUENT TAXPAYER," REQUIRING THE TRANSPORTATION CABINET TO PROHIBIT THE DELINQUENT TAXPAYER FROM REGISTERING OR RENEWING THE REGISTRATION OF THE MOTOR VEHICLE.

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