

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 June 2008 - March 2012	Charges to Expense a/c 408101912	Charges to Expense a/c 4310001	Charges to Capital 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	PO Number	Voucher ID	Gross Amount	Adjustments	Paid Amount
CASE000224019	03/11/2014		00238705	450,595.05	0.00	450,595.05
ROXIE HAYNAM TAX DEPT 2ND FLOOR CANTON OFFICE						
Vendor Number		Vendor Name		Kentucky Power Co - Dist		
0000036341		ENTUCKY STATE TREASURER-REVENUE CABINE		P O Box 24400		
Total Amount		Total Adjustments		Total Paid Amount		
\$450,595.05		\$0.00		\$450,595.05		
				Canton, OH 44701		
				877/286-2729		

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND - NOT A WHITE BACKGROUND

	KENTUCKY POWER CO - DIST P O Box 24400 Canton, OH 44701	CITIBANK, N.A. New Castle, DE 19720 62-20/311	3000050690 Date 03/13/2014
			

Pay ******FOUR HUNDRED FIFTY THOUSAND FIVE HUNDRED NINETY-FIVE AND 05 / 100 DOLLAR******

To The Order Of KENTUCKY STATE TREASURER-REVENUE CABINET KENTUCKY REVENUE CABINET FRANKFORT, KY 40619-0007	Pay Amount \$450,595.05****  Authorized Signature
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THIS DOCUMENT IS PRINTED ON WATERMARKED PAPER - HOLD TO LIGHT TO VIEW

⑈ 3000050690⑈ ⑆031100209⑆ 38647459⑈

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COMMONWEALTH OF KENTUCKY
 DEPARTMENT OF REVENUE
 FRANKFORT, KY 40619

NOTICE DATE 03/03/2014	PERIOD 08/01/2008-12/31/2008	CASE 000224019	TAX SALES AND USE TAX
NOTICE # 107150355	RETURN DUE 01/20/2009	TAXPAYER-ID 000038123	TAXPAYER NAME KENTUCKY POWER CO

FOR QUESTIONS REGARDING THIS NOTICE, PLEASE CONTACT:

DARRYL SMITH
 DEPARTMENT OF REVENUE
 STATION NUMBER 7
 501 HIGH STREET
 FRANKFORT KY 40601

TEL: (502) 564-2113 EXTENSION 9415
 FAX: (502) 564-2541
 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, AUDIT SCHEDULES, AND THE AGENT'S NARRATIVE REPORT CONTAINING ADDITIONAL INFORMATION HAVE BEEN MAILED SEPARATELY.

ADJUSTMENTS -- ADDITIONS	ADJUST AMT
EXPENSED PURCHASES SUBJECT TO USE TAX	1,088,914.48
CAPITAL PURCHASES SUBJECT TO USE TAX FROM SCHEDULES A & B	268,431.89
TOTAL ADDITIONS	<u>1,356,346.31</u>
CORRECTED AMOUNT SUBJECT TO TAX	<u>1,356,346.31</u>
TAX LIABILITY	<u>TAX LIABILITY</u> 81,880.78

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

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

NOTICE OF TAX DUE

CASE NUMBER

00012887619

000224019

#8WNC5LW
 #1425L 2107 496818 B#

 * TOTAL DUE AS OF *
 * 03/15/2014 * \$128,875.19

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

ENTER AMOUNT PAID:

12887619

10A5009911

KENTUCKY DEPARTMENT OF REVENUE
 FRANKFORT, KY 40619

99999 000039123 5 010 107150355 9 00008198078 20081231 4

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EXPLANATION OF NOTICE, CONTINUED
 TAXPAYER ID: 000039123
 NOTICE NUMBER: 107150355

PAGE 2

INTEREST		INTEREST	26,400.21
FEE TYPE	STATUTORY CITE	ASSESSED	FEE
AMNESTY ASSESSMENT FEE	KRS 131.440(1)(B)	02/28/2014	20,495.20
TOTAL LIABILITY			TOTAL LIABILITY
			128,876.19
TOTAL DUE AS OF: 03/15/2014	TOTAL AMOUNT DUE		BALANCE DUE
	TAX	81,980.78	
	INT	26,400.21	
	FEE	20,495.20	
INTEREST WILL ACCRUE ON TAX UNTIL DATE PAID	TOT		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) 564-2113 EXTENSION 0415
 FAX: (502) 564-2541
 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 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.

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.

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EXPLANATION OF NOTICE, CONTINUED
TAXPAYER ID: 000039123
NOTICE NUMBER: 107150388

PAGE 3

PLEASE PROVIDE WRITTEN BASIS FOR EXCLUSION TO THE **DIVISION OF COLLECTIONS**, P.O. BOX 481, FRANKFORT, KY 40602, OR E-MAIL IT TO KRC.WEBRESPONSENOTICE@TAXDUE.KY.GOV.

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 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 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 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 MOTOR VEHICLE.

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COMMONWEALTH OF KENTUCKY
 DEPARTMENT OF REVENUE
 FRANKFORT, KY 40618

NOTICE DATE 03/03/2014	PERIOD 01/01/2009-12/31/2009	CASE 000224019	TAX SALES AND USE TAX
NOTICE # 107150356	RETURN DUE 01/20/2010	TAXPAYER-ID 000039123	TAXPAYER NAME KENTUCKY POWER CO

FOR QUESTIONS REGARDING THIS NOTICE, PLEASE CONTACT:

DARRYL SMITH
 DEPARTMENT OF REVENUE
 STATION NUMBER 7
 501 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, AUDIT SCHEDULES, AND THE AGENT'S NARRATIVE REPORT CONTAINING ADDITIONAL INFORMATION HAVE BEEN MAILED SEPARATELY.

ADJUSTMENTS -- ADDITIONS	ADJUST AMT
EXPENSED PURCHASES SUBJECT TO USE TAX FROM SCHEDULES C, D & F	844,072.82
CAPITAL PURCHASES SUBJECT TO USE TAX	486,617.51
TOTAL ADDITIONS	<u>1,340,690.43</u>
CORRECTED AMOUNT SUBJECT TO TAX	<u>1,340,690.43</u>
TAX LIABILITY	<u>TAX LIABILITY</u> 80,441.43

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

DETACH VOUCHER AND RETURN WITH PAYMENT. MAKE CHECK PAYABLE TO KENTUCKY STATE TREASURER.

NOTICE OF TAX DUE

00012151923

CASE NUMBER

000224019

#BWNCSLW
 #1425L 2107 496818 8P

 * TOTAL DUE AS OF: *
 * 03/19/2014 * 5121,519.23

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

ENTER AMOUNT PAID:

12151923

10A5009911

KENTUCKY DEPARTMENT OF REVENUE
 FRANKFORT, KY 40618

99999 000039123 5 010 107150356 7 00008044143 20091231 0

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

PAGE 2

INTEREST		INTEREST	20,967.44
FEE TYPE	STATUTORY CITE	ASSESSED	FEE
AMNESTY ASSESSMENT FEE	KRS 131.440(1)(B)	02/28/2014	20,110.36
TOTAL LIABILITY			TOTAL LIABILITY
			121,519.23
TOTAL DUE AS OF: 03/15/2014	TOTAL AMOUNT OF		BALANCE DUE
	TAX	80,441.43	
	INT	20,867.44	
	FEE	20,110.36	
INTEREST WILL ACCRUE ON TAX UNTIL DATE PAID	TOT		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 OR YOU WILL LOSE ALL APPEAL RIGHTS.

IN ADDITION, A 25% COST OF COLLECTION FEE OF \$20,110.36 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) 564-2113 EXTENSION 8418
 FAX: (502) 564-2541
 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 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.

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.

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

PAGE 3

PLEASE PROVIDE WRITTEN BASIS FOR EXCLUSION TO THE DIVISION OF COLLECTIONS, P.O. BOX 481, FRANKFORT, KY 40602, OR E-MAIL IT TO KRC.WEBRESPONSENOTICE@TAXDUE@KY.GOV.

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 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 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 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 MOTOR VEHICLE.

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COMMONWEALTH OF KENTUCKY
 DEPARTMENT OF REVENUE
 FRANKFORT, KY 40619

NOTICE DATE 03/03/2014	PERIOD 01/01/2010-12/31/2010	CASE 000224019	TAX SALES AND USE TAX
NOTICE # 107150357	RETURN DUE 01/20/2011	TAXPAYER-ID 000039123	TAXPAYER NAME KENTUCKY POWER CO

FOR QUESTIONS REGARDING THIS NOTICE, PLEASE CONTACT:

DARRYL SMITH
 DEPARTMENT OF REVENUE
 STATION NUMBER 7
 501 HIGH STREET
 FRANKFORT KY 40601

TEL: (502) 584-2113 EXTENSION 8415
 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, AUDIT SCHEDULES, AND THE AGENT'S NARRATIVE REPORT CONTAINING ADDITIONAL INFORMATION HAVE BEEN MAILED SEPARATELY.

ADJUSTMENTS -- ADDITIONS	ADJUST AMT
EXPENSED PURCHASES SUBJECT TO USE TAX FROM SCHEDULES C, D & F	780,870.83
CAPITAL PURCHASES SUBJECT TO USE TAX FROM SCHEDULES A & B	88,971.74
TOTAL ADDITIONS	<u>879,842.57</u>
CORRECTED AMOUNT SUBJECT TO TAX	<u>879,842.57</u>

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

DETACH VOUCHER AND RETURN WITH PAYMENT. MAKE CHECK PAYABLE TO KENTUCKY STATE TREASURER,

NOTICE OF TAX DUE

00007667552

CASE NUMBER

000224019

#BWNCSLW
 #1425L 2107 49881B B#

 * TOTAL DUE AS OF: *
 * 03/18/2014 * 575,575.52

* KENTUCKY POWER CO
 ATTN TAX DEPT
 P O BOX 24400
 CANTON

ENTER AMOUNT PAID:

DP 44701

7664552

10A5009911

KENTUCKY DEPARTMENT OF REVENUE
 FRANKFORT, KY 40619

99999 000039123 5 010 107150357 5 00005279055 20101231 6

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

PAGE 2

TAX LIABILITY		TAX LIABILITY	52,790.55
INTEREST		INTEREST	10,687.33
FEE TYPE	STATUTORY CITE	ASSESSED	FEE
AMNESTY ASSESSMENT FEE	KRS 131.440(1)(B)	02/28/2014	13,197.64
TOTAL LIABILITY		TOTAL LIABILITY	76,675.52
TOTAL DUE AS OF: 03/15/2014		TOTAL AMOUNT OF	
		TAX	52,790.55
		INT	10,687.33
		FEE	13,197.64
INTEREST WILL ACCRUE ON TAX UNTIL DATE PAID		TOT	76,675.52
			BALANCE DUE
			76,675.52

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 \$13,197.63 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) 564-2113 EXTENSION 9415
 FAX: (502) 564-2541
 OFFICE HOURS: 8:00 A.M. TO 5:00 P.M. EASTERN TIME

NOTICE REQUIREMENT FOR INTERNET POSTING

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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: 107150357

PAGE 3

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.

PLEASE PROVIDE WRITTEN BASIS FOR EXCLUSION TO THE DIVISION OF COLLECTIONS, P.O. BOX 481, FRANKFORT, KY 40602, OR E-MAIL IT TO KRC.WEBRESPONSENOTICE@TAXDUE@KY.GOV.

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COMMONWEALTH OF KENTUCKY
 DEPARTMENT OF REVENUE
 FRANKFORT, KY 40618

NOTICE DATE 03/03/2014	PERIOD 01/01/2011-09/30/2011	CASE 000224019	TAX SALES AND USE TAX
NOTICE # 107150358	RETURN DUE 10/20/2011	TAXPAYER-ID 000039123	TAXPAYER NAME KENTUCKY POWER CO

FOR QUESTIONS REGARDING THIS NOTICE, PLEASE CONTACT:

DARRYL SMITH
 DEPARTMENT OF REVENUE
 STATION NUMBER 7
 501 HIGH STREET
 FRANKFORT KY 40601

TEL: (502) 584-2113 EXTENSION 8418
 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, AUDIT SCHEDULES, AND THE AGENT'S NARRATIVE REPORT CONTAINING ADDITIONAL INFORMATION HAVE BEEN MAILED SEPARATELY.

ADJUSTMENTS -- ADDITIONS	ADJUST AMT
EXPENSED PURCHASES SUBJECT TO USE TAX FROM SCHEDULES C, D & F	482,400.20
CAPITAL PURCHASES SUBJECT TO USE TAX FROM SCHEDULES A & B	207,134.08
TOTAL ADDITIONS	<u>689,534.28</u>
CORRECTED AMOUNT SUBJECT TO TAX	<u>689,534.28</u>

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

DETACH VOUCHER AND RETURN WITH PAYMENT. MAKE CHECK PAYABLE TO KENTUCKY STATE TREASURER.

NOTICE OF TAX DUE

00005912695

CASE NUMBER

000224019

#8WNC5LW
 #1425L 2107 496818 8#

 < TOTAL DUE AS OF >
 * 03/15/2014 * 59,126.95

* KENTUCKY POWER CO
 ATTN TAX DEPT
 P O BOX 24400
 CANTON

OH 44701

ENTER AMOUNT PAID:

5912695

10A5009911

KENTUCKY DEPARTMENT OF REVENUE
 FRANKFORT, KY 40618

99999 000039123 5 010 107150358 3 00004197206 20110930 3

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

PAGE 2

TAX LIABILITY		TAX LIABILITY	41,872.06
INTEREST		INTEREST	6,661.87
FEE TYPE	STATUTORY CITE	ASSESSED	FEE
AMNESTY ASSESSMENT FEE	KRS 131.440(1)(B)	02/28/2014	10,493.02
TOTAL LIABILITY		TOTAL LIABILITY	58,126.95
TOTAL DUE AS OF: 03/15/2014		TOTAL AMOUNT OF	
		TAX	41,872.06
		INT	6,661.87
		FEE	10,493.02
INTEREST WILL ACCRUE ON TAX UNTIL DATE PAID		TOT	58,126.95
		BALANCE DUE	
			58,126.95

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 \$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 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) 564-2119 EXTENSION 8418
 FAX: (502) 564-2541
 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 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

PAGE 3

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.

PLEASE PROVIDE WRITTEN BASIS FOR EXCLUSION TO THE DIVISION OF COLLECTIONS, P.O. BOX 491, FRANKFORT, KY 40602, OR E-MAIL IT TO KRC.WEBRESPONSENOTICE@TAXOUE@KY.GOV.

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 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 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 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 MOTOR VEHICLE.

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COMMONWEALTH OF KENTUCKY
 DEPARTMENT OF REVENUE
 FRANKFORT, KY 40618

NOTICE DATE 03/03/2014	PERIOD 10/01/2011-12/31/2011	CASE 000224019	TAX SALES AND USE TAX
NOTICE # 107150359	RETURN DUE 01/30/2012	TAXPAYER-ID 000039123	TAXPAYER NAME KENTUCKY POWER CO

FOR QUESTIONS REGARDING THIS NOTICE, PLEASE CONTACT:

DARRYL SMITH
 DEPARTMENT OF REVENUE
 STATION NUMBER 7
 501 HIGH STREET
 FRANKFORT KY 40601

TEL: (502) 564-2118 EXTENSION 9418
 FAX: (502) 564-2541
 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, AUDIT SCHEDULES, AND THE AGENT'S NARRATIVE REPORT CONTAINING ADDITIONAL INFORMATION HAVE BEEN MAILED SEPARATELY.

ADJUSTMENTS -- ADDITIONS	ADJUST AMT
EXPENSED PURCHASES SUBJECT TO USE TAX FROM SCHEDULES C, D & F	201,657.39
CAPITAL PURCHASES SUBJECT TO USE TAX FROM SCHEDULES A & B	406,854.06
TOTAL ADDITIONS	<u>608,511.45</u>
CORRECTED AMOUNT SUBJECT TO TAX	<u>608,511.45</u>

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

DETACH VOUCHER AND RETURN WITH PAYMENT. MAKE CHECK PAYABLE TO THE TREASURER,

OFFICE OF TAX DUE

CASE NUMBER

00004138278

000224019

#BWNCSLW
 #142SL 2107 496818 8#

 * TOTAL DUE AS OF: *
 * 03/13/2014 * 541,382.78

* KENTUCKY POWER CO
 ATTN TAX DEPT
 P O BOX 24400
 CANTON

OH 447D1

ENTER AMOUNT PAID:

4138278

10A5009911

KENTUCKY DEPARTMENT OF REVENUE
 FRANKFORT, KY 40618

99999 000039123 5 010 107150359 1 00003651069 20111231 8

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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 OF: 03/15/2014		TOTAL AMOUNT OF	
INTEREST WILL ACCRUE ON TAX UNTIL DATE PAID		TAX	36,510.69
		INT	4,872.09
		TOT	41,382.78
		BALANCE DUE	
			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 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) 564-2113 EXTENSION 8415
 FAX: (502) 564-2541
 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 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.

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.

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

PAGE 3

PLEASE PROVIDE WRITTEN BASIS FOR EXCLUSION TO THE DIVISION OF COLLECTIONS, P.O. BOX 481, FRANKFORT, KY 40602, OR E-MAIL IT TO ARC.WEBRESPONSENOTICEOPTAXDUE@KY.GOV.

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 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 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 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 MOTOR VEHICLE.

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COMMONWEALTH OF KENTUCKY
 DEPARTMENT OF REVENUE
 FRANKFORT, KY 40618

NOTICE DATE 03/03/2014	PERIOD 01/01/2012-03/31/2012	CASE 000224019	TAX SALES AND USE TAX
NOTICE # 107150360	RETURN DUE 04/20/2012	TAXPAYER-ID 000038123	TAXPAYER NAME KENTUCKY POWER CO

FOR QUESTIONS REGARDING THIS NOTICE, PLEASE CONTACT:

DARRYL SMITH
 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.M. TO 3:00 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	ADJUST AMT
EXPENSED PURCHASES SUBJECT TO USE TAX FROM SCHEDULES C, D & F	215,066.62
CAPITAL PURCHASES SUBJECT TO USE TAX FROM SCHEDULES A & B	127,734.46
TOTAL ADDITIONS	<u>342,801.08</u>
CORRECTED AMOUNT SUBJECT TO TAX	<u>342,801.08</u>

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

DETACH VOUCHER AND RETURN WITH PAYMENT. MAKE CHECK PAYABLE TO KENTUCKY STATE TREASURER.

NOTICE OF TAX DUE

00002301438

CASE NUMBER

000224019

#BWNCSLW
 #1425L 2107 496818 ##

 * TOTAL DUE AS OF: *
 * 03/15/2014 * \$23,014.38

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

ENTER AMOUNT PAID:

2301438

10A5009911 KENTUCKY DEPARTMENT OF REVENUE
 FRANKFORT, KY 40618

99999 000039123 5 010 107150360 9 00002056806 20120331 3

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

PAGE 2

TAX LIABILITY		TAX LIABILITY	20,568.06
INTEREST		INTEREST	2,446.32
TOTAL LIABILITY		TOTAL LIABILITY	23,014.38
TOTAL DUE AS OF: 03/15/2014		TOTAL AMOUNT OF	
INTEREST WILL ACCRUE ON TAX UNTIL DATE PAID		TAX	20,568.06
		INT	2,446.32
		TOT	23,014.38
		BALANCE DUE	
			23,014.38

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 \$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 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
 801 HIGH STREET
 FRANKFORT KY 40601

TEL: (502) 564-2113 EXTENSION 0415
 FAX: (502) 564-2541
 OFFICE HOURS: 8:00 A.M. TO 5:00 P.M. EASTERN TIME

NOTICE REQUIREMENT FOR INTERNET POSTING

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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: 107150360

PAGE 3

PLEASE PROVIDE WRITTEN BASIS FOR EXCLUSION TO THE DIVISION OF COLLECTIONS, P.O. BOX 491, FRANKFORT, KY 40602, OR E-MAIL IT TO KRC.WEBRESPONSE@TICEOFTAXOUEO.KY.GOV.

NOTICE OF INTENT TO OFFSET

IF ANY PORTION OF YOUR LIABILITY REMAINS UNPAID AFTER 90 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 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 OFFSET PROCESSES ARE AUTHORIZED BY 31 U.S.C. 3716, 26 U.S.C. 6402, KRS 44.066 AND KRS 44.030.

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