KPSC Case No. 2014-00396 AG's Initial Set of Data Requests

Dated Jahueky 129, 2000 3052172 Check Date 09/17/2014 Adjustmentem No. 18 nid Amount Invoice Number Invoice Date PO Number Voucher []) Gress Amount ttachment2 CASE1047095 09/16/2014 00246827 381.11 0.Page 1 of 10 381,11 CANTON TAX - JAKE SAMBLANET 2ND FLOOR

Vendor Number	Vendor Name	
0000273703	KENTUCKY DEPARTMENT OF REVENUE	
Tetal Amount	Total Adjustments	Total Paid Amount
\$381.11	\$0.00	\$381.11

Kentucky Power Co - Dist P O Box 24400 Canton. OH 44701 877/286-2729

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

AEP AMERICAN' ELECTRIC POWER

**KENTUCKY POWER CO - DIST** 

P O Box 24400 Canton, OH 44701 CITIBANK, N.A. New Couple, DE 19720 62-20/311 3000052172

Date 09/17/2014

\$381

Pay

\*\*\*\*THREE HUNDRED EIGHTY-ONE AND 11 / 100 DOLLAR\*\*\*\*

To The Order Of

KENTUCKY DEPARTMENT OF REVENUE

FRANKFORT, KY 40619-0007

Pay Amount \$381.11\*\*\*

Authorized Signature

COMMONWEALTH OF KENTUCKY DEPARTMENT OF REVENUE FRANKFORT, KY 40819 KPSC Case No. 2014-00396 AG's Initial Set of Data Requests Dated January 29, 2015 Item No. 184 Attachment2 Page 2 of 10

NOTICE DATE 09/08/2014 PERIOD

08/01/2012-12/31/2012

CASE 000001047095 TAX UTILITY GROSS RECEIPTS LICENSE

TAX

NOTICE # 107395492 RETURN DUE 01/20/2013 TAXPAYER-ID 000001047 TAXPAYER NAME KENTUCKY POWER CO

FOR QUESTIONS REGARDING THIS NOTICE, PLEASE CONTACT:

WAYNE 0581 DEPARTMENT OF REVENUE STATION NUMBER 85 501 HIGH STREET

FRANKFORT

KY 40501

TEL: (502) 564-9002 FAX: (502) 564-2541

OFFICE HOURS: 8:00 A.M. TO 5:00 P.M. EASTERN TIME

EXPLANATION OF NOTICE

FIELD AUDIT.

TAX LIABILITY

TAX LIABILITY 88.83

INTEREST

INTEREST 9.77

TOTAL LIABILITY

TOTAL LIABILITY 98.60

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

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

NOTICE OF TAX DUE

CASE NUMBER

00000009860

000001047095

#BWNC5LW #1495K 4207 842040 1# \* TOTAL DUE AS OF: \*
\* 09/20/2014 \*

\$98.60

\* KENTUCKY POWER CD AEP TAX DEPT PO BOX 16428 COLUMBUS

OH 43216

ENTER AMOUNT PAID:

1045009911

FRANKFORT, KY 40618

9999 000001047 0 095 107395492 5 00000008883 20121231 8

EXPLANATION OF NOTICE, CONTINUED TAXPAYER ID: 000001047 NOTICE NUMBER: 107395492

Attachment2
Page 3 of 10

TOTAL DUE AS OF: 09/20/2014

INTEREST WILL ACCRUE ON TAX UNTIL DATE PAID

TOTAL AMOUNT OF TAX 88.83

INT 9,77

TOTAL AMOUNT OF TAX 88.83

INT 9,77

TOTAL AMOUNT OF TAX 88.83

ANY PROTEST MUST BE IN WRITING, STATING REASONS, AND BE FILED WITH THE DEPARTMENT OF REVENUE AT THE ADDRESS BELDW, BY 10/23/2014 OR YOU WILL LOSE ALL APPEAL RIGHTS.

IN ADDITION, A 25% COST OF COLLECTION FEE OF \$22,20 WILL BE ADDED TO TOTAL DUE IF NOT PAID OR PROTESTED BY 10/23/2014. (KRS 131.440)

TO PAY BY PHONE, PLEASE CALL (502) 564-4921, EXT. 5357. CARDS ACCEPTED ARE VISA, MASTERCARD, DISCOVER OR AMEX. 2.75% CONVENIENCE FEE FOR CREDIT CARD PAYMENT OR \$1.00 CONVENIENCE FEE FOR DEBIT CARD PAYMENT. NO CHARGE FOR ELECTRONIC CHECKS.

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: WAYNE 0561

DEPARTMENT OF REVENUE STATION NUMBER 85 501 HIGH STREET

FRANKFORT KY 40601

TEL: (502) 564-8002 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/DR 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:

- 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 DR 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.

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

IT TO KRC.WEBRESPONSENGTICEOFT AXDUERKY.GOV.

Page 4 of 10

EXPLANATION OF NOTICE, CONTINUED TAXPAYER ID: 000001047 NOTICE NUMBER: 107395492

#### NOTICE OF INTENT TO OFFSET

IF ANY PORTION OF YOUR LIABILITY REMAINS UNPAID AFTER SO DAYS FROM THE DATE OF THIS NOTICE, THE DEPARTMENT MAY SUBMIT YOUR DEBT TO THE TREASURY OFFSET PROGRAM (TOP). ONCE YOUR DEBT IS SUBMITTED TD 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 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 DRIVER'S LICENSE ISSUED BY ANY LICENSING AGENCY OF THE COMMONWEALTH OR THE MENTUCKY SUPREME COURT TO ANY PERSON THAT IS GETERMINED 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.

KPSC Case No. 2014-00396 AG's Initial Set of Data Requests Dated January 29, 2015 Item No. 184 Attachment2

COMMONWEALTH OF KENTUCKY DEPARTMENT OF REVENUE

FRANKFORT, KY 40819

NOTICE DATE 09/08/2014

PERIOD 01/01/2013-12/31/2013 CASE 000001047095

TAX UTILITY GROSS RECEIPTS LICENSE

Page 5 of 10

TAX

NOTICE # 107395493 RETURN DUE 01/20/2014 TAXPAYER-ID 000001047

TAXPAYER NAME KENTUCKY POWER CD

FOR QUESTIONS REGARDING THIS NOTICE, PLEASE CONTACT:

WAYNE 0581 DEPARTMENT OF REVENUE STATION NUMBER 85 501 HIGH STREET FRANKFORT KY 40601

TEL: (502) 584-8002 (502) 584-2541 FAX:

OFFICE HOURS: 8:00 A.M. TO 5:00 P.M. EASTERN TIME

EXPLANATION OF NOTICE

FIELD AUDIT.

TAX LIABILITY

INTEREST

TOTAL LIABILITY

TAX LIABILITY 213.20

> INTEREST 14.41

TOTAL LIABILITY 227.61

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

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

NOTICE OF TAX DUE

CASE NUMBER

000000553P7

000001047095

#BWNC5LW #1495K 4207 843558 1# \* TOTAL DUE AS OF: \* \* 09/20/2014

\$227.61

\* KENTUCKY POWER CO AEP TAX DEP PO BOX 16428 CDLUMBUS

DH 43216

ENTER AMOUNT PAID:

10A5009911

KENTUCKY DEPARTMENT OF REVENUE FRANKFORT, KY 40619

9999 000001047 0 095 107395493 3 0000021320 20131231 2

EXPLANATION OF NOTICE, CONTINUED TAXPAYER ID: 000001047 NOTICE NUMBER: 107395493

Attachment2

Page 6 of 10

TOTAL DUE AS OF: 09/20/2014

INTEREST WILL ACCRUE ON TAX UNTIL DATE PAID

TOTAL AMOUNT OF TAX 213.20 14.41 INT

227.61

BALANCE DUE

ANY PROTEST MUST BE IN WRITING, STATING REASONS. AND BE FILED WITH THE DEPARTMENT OF REVENUE AT THE ADDRESS BELDW, BY 10/23/2014 OR YDU WILL LOSE ALL APPEAL RIGHTS.

IN ADDITION, A 25% COST OF COLLECTION FEE OF \$53.30 WILL BE ADDED TO TOTAL DUE IF NOT PAID OR PROTESTED BY 10/23/2014. (KRS 131.440)

TO PAY BY PHONE, PLEASE CALL (502) 564-4921, EXT. 5357. ACCEPTED ARE VISA, MASTERCARD, DISCOVER OR AMEX. 2,75% CONVENIENCE FEE FOR CREDIT CARD PAYMENT DR \$1.00 CONVENIENCE FEE FOR DEBIT CARD PAYMENT. NO CHARGE FOR ELECTRONIC CHECKS.

IMPORTANT REMINDER: INCLUDE YOUR TAXPAYER IDENTIFICATION NUMBER, TYPE OF TAX, AND TAX PERIOD DN ANY PAYMENT DR 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: WAYNE 0581

DEPARTMENT OF REVENUE STATION NUMBER 85 501 HIGH STREET

KY 40601 FRANKFORT

TEL: (502) 564-9002 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 DRIGINAL NOTICE, THE DEPARTMENT OF REVENUE MAY POST YOUR NAME AND THIS LIABILITY FOR PUBLIC INSPECTION, INCLUDING POSTINGS IN YOUR LDCAL 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 DR 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 DR REMOVED FROM ANY PUBLIC POSTING IN THE EVENT THE DEPARTMENT IS NDTIFIED IN WRITING THAT THE TAXPAYER IS DECEASED.

PLEASE PROVIDE WRITTEN BASIS FOR EXCLUSION TO THE DIVISION DF COLLECTIONS, P.O. BOX 481, FRANKFORT, KY 40802, OR E-MAIL IT TO KRC.WEBRESPONSENOTICEOFT AXDUE PKY. GOV.

Page 7 of 10

EXPLANATION OF NOTICE, CONTINUED TAXPAYER IO: DODOO1047 NOTICE NUMBER: 107395493

### 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. 9716, 26 U.S.C. 6402, KRS 44.065 AND KRS 44.030.

#### NDTICE 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 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.

COMMONWEALTH OF KENTUCKY DEPARTMENT OF REVENUE FRANKFORT, KY 40619

KPSC Case No. 2014-00396 AG's Initial Set of Data Requests Dated January 29, 2015 Item No. 184 Attachment2 Page 8 of 10

NOTICE DATE 09/08/2014

PERIOD

01/01/2014-03/31/2014

CASE 000001047095

TAX UTILITY GROSS RECEIPTS LICENSE

TAX

NOTICE # 107395494 RETURN OUE 04/20/2014 TAXPAYER-ID 000001047

TAXPAYER NAME KENTUCKY POWER CO

FOR QUESTIONS REGARDING THIS NOTICE, PLEASE CONTACT:

WAYNE 0561 DEPARTMENT OF REVENUE STATION NUMBER 85 501 HIGH STREET

FRANKFORT

KY 40601

TEL: (502) 564-9002 FAX: (502) 564-2541

OFFICE HOURS: 8:00 A.M. TO 5:00 P.M. EASTERN TIME

EXPLANATION OF NOTICE

FIELD AUDIT.

TAX LIABILITY

TAX LIABILITY 53.30

INTEREST

INTEREST 1.60

TOTAL LIABILITY

TOTAL LIABILITY 54.90

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

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

NOTICE OF TAX DUE

CASE NUMBER

00000005490

000001047095

#BWNCSLW #1495K 4207 842040 1# \* TOTAL DUE AS OF: \* \* 09/20/2014

\$54.90

\* KENTUCKY POWER CD AEP TAX DEPT PO BOX 16428 COLUMBUS

DH 43216

ENTER AMOUNT PAID:

10A5009911

KENTUCKY DEPARTMENT OF REVENUE FRANKFORT, KY 40819

99999 000001047 0 095 107395494 1 00000005330 20140331 8

EXPLANATION OF NOTICE, CONTINUED TAXPAYER ID: 000001047 NOTICE NUMBER: 107395494

Attachment2
Page 9 of 10

TOTAL DUE AS OF: 09/20/2014

INTEREST WILL ACCRUE ON TAX UNTIL DATE PAID

TOTAL AMOUNT OF TAX 53.30
INT 1.60
TOT

S4.90

ANY PROTEST MUST BE IN WRITING, STATING REASONS, AND BE FILED WITH THE DEPARTMENT OF REVENUE AT THE ADDRESS BELOW, BY 10/23/2014 OR YOU WILL LOSE ALL APPEAL RIGHTS.

IN ADDITION, A 25% COST OF COLLECTION FEE OF \$13.32 WILL BE ADDED TO TOTAL DUE IF NOT PAID OR PROTESTED BY 10/23/2014. (KRS 131.440)

TO PAY BY PHONE, PLEASE CALL (502) 564-4821, EXT. 5357. CARDS ACCEPTED ARE VISA, MASTERCARD, DISCOVER OR AMEX. 2.75% CONVENIENCE FEE FOR CREDIT CARD PAYMENT OR \$1.00 CONVENIENCE FEE FOR DEBIT CARD PAYMENT. NO CHARGE FOR ELECTRONIC CHECKS.

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: WAYNE 0561

DEPARTMENT OF REVENUE STATION NUMBER 85 501 HIGH STREET

FRANKFORT KY 40801

TEL: (502) 584-8002 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 NOTICE, THE DEPARTMENT OF REVENUE MAY POST YOUR NAME AND THIS LIABILITY FOR PUBLIC INSPECTION, INCLUDING POSTINGS IN YOUR LOCAL NEWSPAPER AND/OR DN 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:

- YOU HAVE AN APPEAL PENDING DR INTEND TO FILE AN APPEAL PURSUANT TO KRS 131.110 ET SEQ. WITH RESPECT TO THIS LIABILITY;
- 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 OR REMDVED 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 <u>DIVISION</u>
<u>OF COLLECTIONS</u>, P.O. BOX 491, FRANKFORT, KY 40802, OR E-MAIL

IT TO KRC.WEBRESPONSENOTICEOFTAXDUE®KY.GOV.

Page 10 of 10

EXPLANATION OF NOTICE, CONTINUED TAXPAYER IO: 000001047 NOTICE NUMBER: 107395494

# 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 WITHHOLO 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.