



STEVEN L. BESHEAR
Governor

FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
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JONATHAN MILLER
Secretary

THOMAS B. MILLER
Commissioner

In the matter of:

██████████ INC.

Contact:

██████████ Inc.

FINAL RULING NO. 2009-36
September 18, 2009

Use Tax Assessment
October 1, 1996 through October 31, 2004

FINAL RULING

The Kentucky Department of Revenue ("DOR") has an outstanding use tax assessment against ██████████ Inc. ("██████") for the audit period October 1, 1996 through October 31, 2004. The following schedule reflects the total outstanding liability.

Period	Tax	Interest as of 9/18/2009	Penalties/Fees	Total per Period
10/1/96-12/31/96	\$ ██████████	\$ ██████████	\$ ██████████	\$ ██████████
01/1/97-12/31/97	\$ ██████████	\$ ██████████	\$ ██████████	\$ ██████████
01/1/98-12/31/98	\$ ██████████	\$ ██████████	\$ ██████████	\$ ██████████
01/1/99-12/31/99	\$ ██████████	\$ ██████████	\$ ██████████	\$ ██████████
01/1/00-12/31/00	\$ ██████████	\$ ██████████	\$ ██████████	\$ ██████████
01/1/01-11/30/01	\$ ██████████	\$ ██████████	\$ ██████████	\$ ██████████
12/1/01-12/31/01	\$ ██████████	\$ ██████████	\$ ██████████	\$ ██████████
01/1/02-12/31/02	\$ ██████████	\$ ██████████	\$ ██████████	\$ ██████████
01/1/03-12/31/03	\$ ██████████	\$ ██████████	\$ ██████████	\$ ██████████
TOTAL	\$ ██████████	\$ ██████████	\$ ██████████	\$ ██████████

The preceding schedule includes \$██████████ in tax, plus applicable interest, penalties and fees that ██████ does not contest.

██████ is a contractor engaged in the design, installation and service of fire protections systems whose customer base is predominately commercial customers.

At issue is:

- Issue 1.) Whether the Department of Revenue gave proper credit for items purchased for use in Kentucky Enterprise Zones.
- Issue 2.) Whether certain supply purchases of tangible personal property used by ██████ to fulfill construction contracts were exempt from tax because the entity for which it performed the contract was tax exempt.
- Issue 3.) Whether audit work papers had errors in calculating additional tax due.

Issue 1. ██████ contends that the Enterprise Zone Certificates were properly executed for jobs performed in Kentucky Enterprise Zones.

Certain tax advantages, credits, and exemptions are available for qualified businesses in an Enterprise Zone. These include building materials used in remodeling, rehabilitation or new construction within an enterprise zone. KRS 154.45-090(2).

KRS 139.490 states:

If a purchaser certifies in writing to a seller that the property purchased will be used in a manner or for a purpose entitling the seller to exclude from the computation of the sales tax the gross receipts from the sale and uses the property in some other manner or for some other purpose, the purchaser, not the seller, shall be liable for payment of sales tax as if he were a retailer making a retail sale of the property at the time of such use, and the cost of the property to him shall be deemed the gross receipts from such retail sale. The certificate of exemption relieves the seller from the sales and use tax only if he takes the certificate in good faith from the purchaser. Good faith shall be demonstrated by the seller if he accepts a signed certificate and maintains a file of such certificate in accordance with KRS 139.720. If the cabinet later finds that the purchaser used the property in a manner that would not have qualified for tax exempt status, the

cabinet shall hold the purchaser liable for the remittance of the tax and may apply any penalties as provided in KRS 139.990.

KRS 139.720(1) states:

Every seller, every retailer, and every person storing, using and otherwise consuming in this state tangible personal property purchased from a retailer shall keep such records, receipts, invoices, and other pertinent papers in such form as the cabinet may require.

Records required to be maintained to support sales and use tax reports include resale certificates, agricultural certificates and other approved certificates taxpayer receives from purchasers. See 103 KAR 31:020, Section 2.

It is the position of DOR that the certificates submitted by ██████ for review were not properly completed and were not taken in good faith. These certificates also failed to set forth information sufficient to show that the property was to be used for an exempt use or purpose. In every instance, the certificates submitted had information missing. All were missing the names of the vendors and the cost and description of the property to be purchased. One certificate was missing the address where the work was performed. There is no detail provided on the certificates that tie back to any invoices. In short, the certificates do not contain the necessary information required by the applicable exemption certificate, Revenue Form 51A152, and thus cannot provide ██████ relief from the assessment under KRS 139.490.

Issue 2. ██████ contends its purchases of supplies needed to fulfill construction contracts for Kentucky tax exempt entities are exempt from tax.

103 KAR 26:070, Section 1, states in part:

All sales to contractors, subcontractors, builders or owners of building materials, fixtures and supplies which are to be incorporated or fabricated into any structure or improvement are subject to the sales or use tax at the time of sale to the contractor, subcontractor, builder or owner.

103 KAR 26:070, Section 3, further states:

A contractor may not claim that the purchase of materials or fixtures is not subject to the tax because the property is to be used in fulfilling a contract with the federal government, state government or political subdivision thereof, or any department, agency, or instrumentality of the federal government, state government or political subdivision thereof, or with a religious, educational, or charitable institution.

Contractors are consumers of materials that are used in fulfilling or performing construction contracts. Based upon the foregoing, the tax exempt status does not flow from customer to contractor. Accordingly, ██████'s purchases of supplies used in performing such contracts are subject to tax.

Issue 3. ██████ contends there were errors in the audit work papers used in calculating additional tax due either by using the incorrect taxable amount to apply the tax rate to or incorrect tax rate applied to arrive at tax due.

Adjustments were made in regards to documentation submitted for review in instances where incorrect amounts were used to calculate the one percent difference in Kentucky and ██████ sales and use tax rates. However, materials that were shipped into Kentucky directly from ██████ vendors resulted in the full amount as being taxable without allowances for tax paid to ██████. These sales would not be ██████ sales subject to ██████ sales tax. Therefore, any ██████ sales tax in fact paid by ██████ would have been done so in error and could not be credited against the Kentucky use tax under KRS 139.510. Also, six percent tax, not one percent tax, is due Kentucky on the invoices that did not have sales tax listed and the material was shipped or brought into Kentucky for use and thus subject to Kentucky use tax. See KRS 139.310, 139.400, and 139.450.

Because ██████ failed to have timely paid at least seventy-five percent of the tax determined due by the Department of Revenue, a penalty has been assessed pursuant to the provisions of KRS 131.180(1).

An Amnesty Fee, in addition to all other penalties, is hereby imposed after the expiration of the tax amnesty period, which is a cost of collection fee pursuant to the provisions of KRS 131.440.

Based upon the foregoing, the sales and use tax assessment totaling \$ ██████████ (plus applicable interest, penalties and fees) is deemed a legitimate liability of ██████████ Inc. due the Commonwealth of Kentucky.

This letter is the final ruling of the Department of Revenue.

APPEAL

You may appeal this final ruling to the Kentucky Board of Tax Appeals pursuant to the provisions of KRS 131.110, KRS 131.340-131.365, 103 KAR 1:010 and 802 KAR 1:010. If you decide to appeal this final ruling, your petition of appeal must be filed at the principal office of the Kentucky Board of Tax Appeals, 128 Brighton Park Boulevard, Frankfort, Kentucky 40602-2120, within thirty (30) days from the date of this final ruling. The rules of the Kentucky Board of Tax Appeals, which are set forth in 802 KAR 1:010, require that the petition of appeal must:

1. Be filed in quintuplicate;
2. Contain a brief statement of the law and facts in issue;
3. Contain the petitioner's or appellant's position as to the law and facts; and
4. Include a copy of this final ruling with each copy of the petition of appeal.

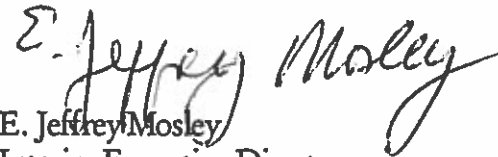
The petition of appeal must be in writing and signed by the petitioner or appellant. Filings by facsimile or other electronic means shall not be accepted.

Proceedings before the Kentucky Board of Tax Appeals are conducted in accordance with 103 KAR 1:010, 802 KAR 1:010 and KRS 131.340-131.365 and KRS Chapter 13B. Formal hearings are held by the Board concerning the tax appeals before it, with all testimony and proceedings officially reported. Legal representation of parties to appeals before the Board is governed by the following rules set forth in Section 2 (3) of 802 KAR 1:010:

1. An individual may represent himself in hearings before the Board;
2. An individual who is not an attorney may not represent any other individual, corporation, trust, estate, or partnership before the Board; and
3. An attorney who is not licensed to practice in Kentucky may practice before the Board if he complies with Rule 3.030(2) of the Rules of the Kentucky Supreme Court.

You will be notified by the Clerk of the Board of the date and time set for any hearing.

Sincerely,
Finance and Administration Cabinet

A handwritten signature in black ink, reading "E. Jeffrey Mosley". The signature is written in a cursive, flowing style with a large, prominent "E" and "M".

E. Jeffrey Mosley
Interim Executive Director
Office of Legal Services for Revenue

the 1990s, the number of people in the UK who are aged 65 and over has increased by 1.5 million, and the number of people aged 75 and over has increased by 1 million (Office for National Statistics 1999). The number of people aged 65 and over is projected to increase to 6.5 million by 2011, and the number of people aged 75 and over to 3.5 million (Office for National Statistics 1999).

There is a growing awareness of the need to address the health care needs of the elderly population. The Department of Health (1999) has identified the need to develop a 'new paradigm' of health care for the elderly, which is based on the principles of 'person-centred care' and 'active involvement'. This paradigm is based on the idea that the elderly person is an individual with unique needs and experiences, and that health care should be tailored to meet these needs.

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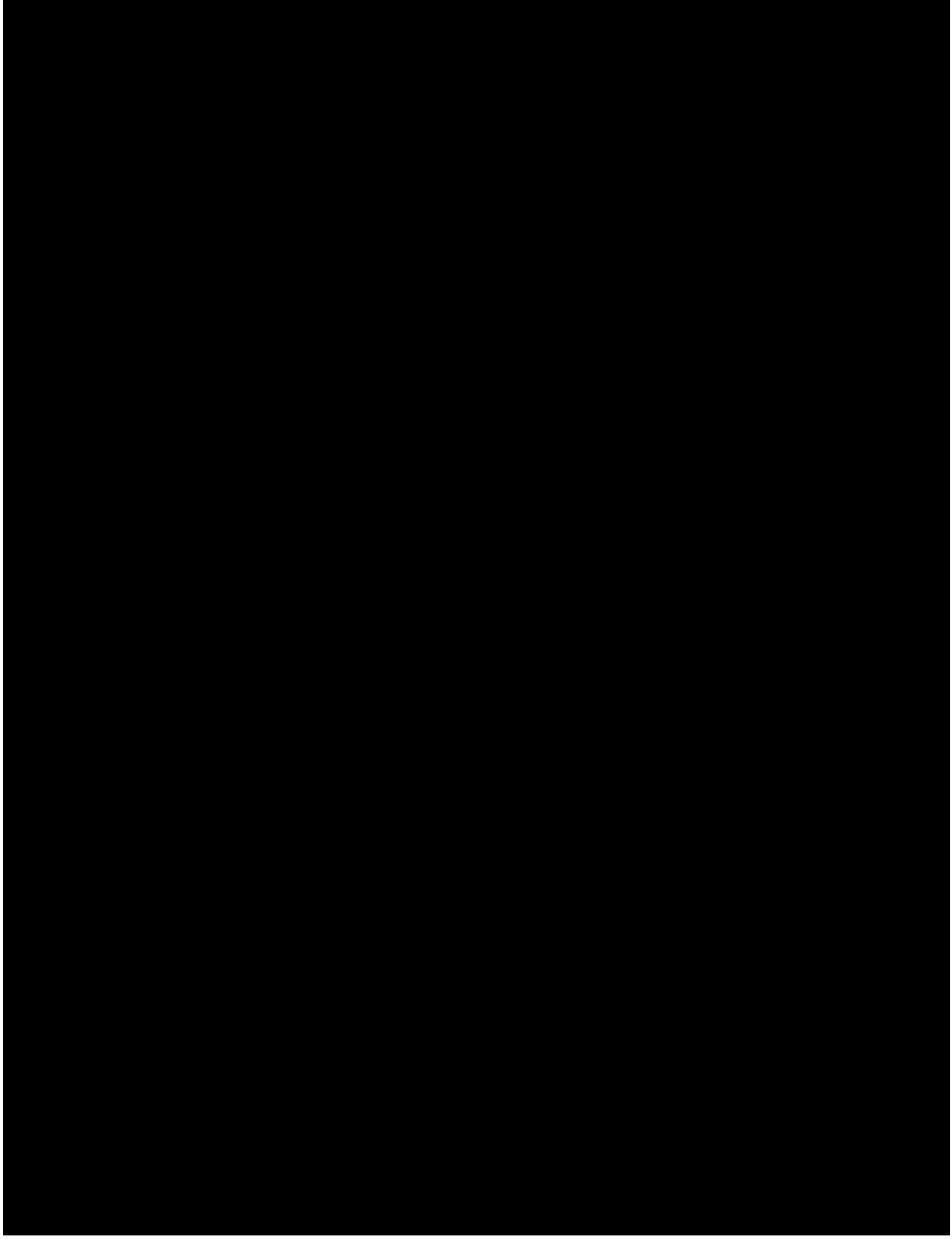
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[REDACTED]

The first part of the paper discusses the importance of the research and the objectives of the study. It then presents a literature review of the existing research on the topic. The next section describes the methodology used in the study, including the data collection and analysis techniques. The results of the study are then presented, followed by a discussion of the findings and their implications. The paper concludes with a summary of the main points and a list of references.

The research was conducted in a systematic and rigorous manner, following the principles of good research practice. The data was collected from a representative sample of the population, and the analysis was carried out using appropriate statistical methods. The results of the study are presented in a clear and concise manner, and the implications of the findings are discussed in detail.

The findings of the study have important implications for the field of research. They provide valuable insights into the nature of the phenomenon being studied, and they suggest areas for further research. The results also have practical implications, and they can be used to inform policy and practice.

In conclusion, the study has made a significant contribution to the understanding of the topic. It has provided a comprehensive overview of the current state of knowledge, and it has identified areas for further research. The findings of the study are presented in a clear and concise manner, and the implications of the findings are discussed in detail.

The first part of the paper discusses the importance of the research and the objectives of the study. It highlights the need for a comprehensive understanding of the subject matter and the role of the researcher in this process. The second part of the paper presents the methodology used in the study, including the data collection methods and the analysis techniques. The third part of the paper discusses the results of the study and the conclusions drawn from the data. The final part of the paper provides a summary of the findings and offers suggestions for future research.

The research was conducted in a systematic and rigorous manner, following the principles of scientific inquiry. The data was collected from a large sample of participants, ensuring the representativeness of the findings. The analysis was conducted using advanced statistical techniques, allowing for a detailed examination of the data. The results of the study are presented in a clear and concise manner, highlighting the key findings and their implications.

The conclusions drawn from the study are based on the evidence presented in the data. They provide a comprehensive overview of the subject matter and offer valuable insights into the field. The findings of the study have important implications for both theory and practice, and they provide a solid foundation for future research.

In conclusion, the study has provided a comprehensive understanding of the subject matter and has identified key areas for future research. The findings of the study are presented in a clear and concise manner, highlighting the key findings and their implications. The conclusions drawn from the study are based on the evidence presented in the data and provide a solid foundation for future research.

The first part of the paper discusses the importance of the research and the objectives of the study. It highlights the need for a comprehensive understanding of the subject matter and the role of the researcher in this process. The second part of the paper presents the methodology used in the study, including the data collection methods and the analysis techniques. The third part of the paper discusses the results of the study and the conclusions drawn from the data. The final part of the paper provides a summary of the findings and offers suggestions for future research.

The research was conducted in a systematic and rigorous manner, following the principles of scientific inquiry. The data was collected from a large and diverse sample of participants, ensuring the representativeness of the findings. The analysis was conducted using advanced statistical techniques, allowing for a detailed and accurate interpretation of the results.

The results of the study indicate that there is a significant relationship between the variables under investigation. This finding is consistent with the theoretical framework and provides valuable insights into the underlying mechanisms. The conclusions drawn from the study are based on the evidence presented and are supported by the statistical analysis.

In conclusion, the study has provided a comprehensive overview of the research topic and has identified key areas for further exploration. The findings have important implications for the field and offer a solid foundation for future research. The researcher acknowledges the limitations of the study and suggests directions for future work to address these limitations.

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