

<b>Finance and Administration Cabinet STANDARD PROCEDURE</b>		<b>ISSUED BY:</b> Department of Revenue; Tax Administration
<b>PROCEDURE # 6.11.8</b>	<b>SUBJECT:</b> Payment Agreements	
<b>EFFECTIVE DATE:</b> 6/24/2010		
<b>CONTACT:</b> Division of Collections		<b>LOCATION:</b> State Office Bldg <b>PHONE:</b> 502-564-4921

## STATEMENT OF AUTHORITY

1. The Finance and Administration Cabinet's Standard Procedures Manual establishes standard mandatory internal procedures cabinet-wide. These procedures are established in accordance with the Secretary's statutory authority under KRS 42.014 and KRS 12.270 to establish the internal organization and functions of the Cabinet as necessary to perform the duties effectively.
2. The Standard Procedures Manual may only be revised in accordance with the process outlined in Standard Procedure #1.1 entitled: "Finance Standard Procedures and Manual".

### I. POLICY

In order to ensure accurate and efficient services for the benefit of Kentucky and its citizens, and to administer the tax laws of the Commonwealth in a fair and impartial manner, the Office of Processing and Enforcement, Division of Collections shall authorize tax payment agreements on behalf of the Department of Revenue (DOR).

### II. PROCEDURE

DOR personnel, excluding the Division of Collections, shall adhere to the following procedures when a written, telephone, or personal request for a tax payment agreement is received.

- A. When the request is in writing, the request shall be forwarded to the Division of Collections, Contact Branch at the following address:
 

501 High Street  
Frankfort Kentucky 40601  
Station #42
- B. When the request is made by telephone, the request shall be forwarded to the Division of Collections, Contact Branch: (502) 564-4921, Ext. 5350.
- C. When the request is in person, the taxpayer shall be directed to the Division of Collections, Contact Branch. The initiator within the DOR shall telephone staff in the Division of Collections to alert them that a taxpayer is coming in to arrange for a tax payment agreement.
- D. When possible, the initiator within the DOR shall enter a note on the bill comments page, within the Compliance and Receivables System (CARS), with any recommendations regarding the cost of collection fee, penalty, or other helpful information.