

Finance and Administration Cabinet STANDARD PROCEDURE		ISSUED BY: Department of Revenue; Tax Administration
PROCEDURE # 6.11.12	SUBJECT: Processing and Resolution of Taxpayer Protests	
EFFECTIVE DATE: 6/22/2010		
CONTACT: Division of Collections		LOCATION: State Office Bldg PHONE: 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. PROCEDURE

The procedures to be followed by all areas, excluding Department of Revenue (DOR) administrative staff, Taxpayer Service Centers, and the Office of Property Taxation are detailed in the Kentucky DOR Protest and Appeal Procedures ([Form SP7.611121](#)), which are detailed on the taxpayers Notice of Tax Due.

II. FORMS

[Form SP7.611121](#): Protest and Appeal Procedures