

<b>Finance and Administration Cabinet STANDARD PROCEDURE</b>		<b>ISSUED BY:</b> Department of Revenue; Tax Administration	
<b>PROCEDURE # 6.11.7</b>		<b>SUBJECT:</b> Taxpayer Referrals to the Taxpayer Ombudsman	
<b>EFFECTIVE DATE:</b> 6/22/2010			
<b>CONTACT:</b> Taxpayer Ombudsman		<b>LOCATION:</b> State Office Bldg <b>PHONE:</b> 502-564-7822	

## 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. PURPOSE

To provide guidance regarding situations when taxpayer complaints or problems cannot be resolved through normal means and therefore need to be referred to the Taxpayer Ombudsman for review and resolution.

### II. PROCEDURE

The referring office shall forward pertinent taxpayer information, such as correspondence, to assist the Taxpayer Ombudsman in their effort to review and resolve a given matter.

The following type of requests shall be forwarded to the Taxpayer Ombudsman:

1. The taxpayer requests assistance or information (except a refund inquiry) and receives no response within 45 days of the initial request.
2. The taxpayer requests a refund and receives no response within 90 days of the initial request.
3. The taxpayer has a complaint or inquiry that has not been satisfactorily resolved through normal channels or procedures or the taxpayer feels that his or her rights have not been upheld by Department of Revenue.
4. The taxpayer experiences hardship due to action taken by the Department of Revenue. Upon referral, the Taxpayer Ombudsman shall evaluate the case and advise the taxpayer in accordance with standard Department of Revenue procedure.
5. The taxpayer requests to be directed to the Taxpayer Ombudsman.
6. Tax payer request that originates from the Governor's Office.