

<b>Finance and Administration Cabinet STANDARD PROCEDURE</b>		<b>ISSUED BY:</b> Department of Revenue; Information Management
<b>PROCEDURE # 6.10.3</b>	<b>SUBJECT:</b> Internet E-Mail Correspondence from World Wide Web	
<b>EFFECTIVE DATE:</b> 6/22/10		
<b>CONTACT:</b> Security Office		<b>LOCATION:</b> State Office Building, Station #17 <b>PHONE:</b> 502-564-4456

## 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

The Department of Revenue (DOR) has established a World Wide Web (WWW) site on the Internet computer network. This creates an additional way to receive correspondence from taxpayers in the form of electronic mail. The DOR's policy is to respond to all correspondents. Messages will be accessed by the Finance and Administration Cabinet webmaster, who will forward the messages to the appropriate staff for a response.

### II. TYPES OF QUESTIONS EXPECTED

The DOR expects to receive four (4) basic types of questions via e-mail from the Contact Us link on the Department's webpage, as follows:

1. Technical questions or recommendations regarding the DOR's website.
2. Correspondence from taxpayers needing assistance. For example, the taxpayer may have questions regarding the completion of various types of returns.
3. Inquiries for additional information regarding the DOR or taxes not listed on the website.
4. Taxpayer messages regarding payment, tax liability, or disclosure of confidential tax information,

### III. PROCEDURE

#### A. Acknowledging and Forwarding Inquiries

The webmaster shall:

1. Acknowledge the e-mail using a standard message thanking the correspondent for

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interest in the DOR and advising the correspondent that the message will be forwarded for appropriate action.

2. Respond to all questions regarding the DOR website.
3. Provide the name, Internet e-mail address, and phone number of the employee, where the message was forwarded for action.
4. Forward the messenger's e-mail message for action.
  - a. Refer tax specific questions to the appropriate tax expert within the DOR.
  - b. Refer tax payment or disclosure messages to Voluntary Disclosure Program personnel in the Division of Collections.
  - c. Refer requests for publications and forms to the applicable taxing areas.
5. Follow up on forwarded messages within two (2) working days.
6. Respond to all correspondents. Confidential information shall not be transmitted over the Internet in response to any electronic mail messages received.

#### **B. Responding to an Inquiry**

The appropriate taxing area shall:

1. Contact the correspondent by e-mail or telephone to further discuss the matter, obtain more information, or solve the problem.
2. Respond to the correspondent within two (2) working days. Confidential information shall not be transmitted over the Internet in response to any electronic mail messages received.
3. Forward a copy of the response to the assigned Finance and Administration Cabinet web master via the "CC" function of the e-mail software.
4. Respond to all correspondents.