

128020-5
10/1997

201007140702001
STATE H61

COMMONWEALTH OF KENTUCKY
DEPARTMENT OF REVENUE

NOTICE OF LEVY - DATA MATCH KRS 131 672(5)

JP MORGAN CHASE BANK, NA
P O BOX 260164
BATON ROUGE LA 70826-0164

OPERATOR 6

DATE 07/17/2010

YOUR ATTENTION IS INVITED TO THE PROVISIONS ON THE REVERSE OF THIS FORM DETAILING THE PENALTIES FOR FAILURE TO HONOR THIS NOTICE OF LEVY

YOU ARE NOTIFIED THAT THERE IS NOW DUE OWING AND UNPAID TO THE COMMONWEALTH OF KENTUCKY FROM THE DEBTOR WHOSE NAME APPEARS BELOW THE SUM OF \$4,677 54 INTEREST HAS BEEN COMPUTED TO 08/16/2010 ADDITIONAL INTEREST WILL CONTINUE TO ACCRUE UNTIL THE BALANCE IS FULLY PAID

ACCORDINGLY, YOU ARE NOTIFIED THAT ALL PROPERTY OR RIGHTS TO PROPERTY INCLUDING BUT NOT LIMITED TO MONIES, CREDITS BANK DEPOSITS, CERTIFICATES OF DEPOSIT, ANNUITIES, INVESTMENT FUNDS OF ANY TYPE, BROKERAGE OR INVESTMENT ACCOUNTS MONIES OR PROPERTY IN ANY CONTAINER OR UNIT USED FOR STORAGE OR SECURITY OR HELD IN TRUST OR ESCROW, SECURITIES, AND DEPOSIT SAVINGS, BROKERAGE OR INVESTMENT ACCOUNTS NOW IN YOUR POSSESSION AND BELONGING TO THIS DEBTOR OBLIGATIONS OWING FROM YOU TO THIS DEBTOR OR ON WHICH THERE IS A LIEN, PROVIDED UNDER KRS 134 420 ARE HEREBY LEVIED UPON FOR SATISFACTION OF THE AFORESAID DEBT PLUS ALL ADDITIONS PROVIDED BY LAW, THE SUM OF \$4 677 54 INTEREST HAS BEEN COMPUTED TO 08/16/2010 ADDITIONAL INTEREST WILL CONTINUE TO ACCRUE UNTIL THE BALANCE IS FULLY PAID

DEMAND IS HEREBY MADE UPON YOU FOR THE AMOUNT NECESSARY TO SATISFY THIS LIABILITY OR FOR SUCH LESSER SUMS AS YOU MAY BE INDEBTED TO THE DEBTOR, TO BE APPLIED AS PAYMENT ON THIS LIABILITY CHECKS SHOULD BE MADE PAYABLE TO THE KENTUCKY STATE TREASURER

FOR INQUIRIES CONTACT LEVY SECTION
301 HIGH STREET, P O BOX 491
FRANKFORT, KENTUCKY 40602
(502)564-4921 EXT NO 5354

NAME AND ADDRESS OF TAXPAYER

VOGEL DENISE NEWSOME
PO BOX 14731
CINCINNATI OH 45250
SOC SEC
SOC SEC

JP MORGAN CHASE BANK, NA

201007140702001
STATE #61

THE FOLLOWING TO BE COMPLETED BY PERSON SERVED
AND RETURNED TO DEPARTMENT OF REVENUE

ACCOUNT YES _____ NO _____ ACCOUNT NO _____

ACTIVE _____ INACTIVE _____ CLOSED _____

AMOUNT ATTACHED: _____

_____ CHECK HERE IF ACCOUNT IS AN IRA SUCH AS A 401(K) OR OTHER
ACCOUNT EXEMPT UNDER KRS 427.150(2) (*)

SIGNATURE/TITLE _____

DATE _____

YOU ARE AUTHORIZED TO CHARGE A LEVIED ACCOUNT A FEE OF NO MORE THAN
TWENTY DOLLARS (\$20.00) PER KRS 131.672(5) THIS FEE MAY BE OFFSET
AGAINST THE LEVIED ACCOUNT PRIOR TO REMITTANCE OF FUNDS TO THE
COMMONWEALTH

UNDER THE PENALTIES OF PERJURY, I HEREBY DECLARE THAT THE STATEMENTS
MADE ABOVE ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

SCHEDULE OF TAX LIABILITY

TYPE TAX	PERIOD ENDING	ACCOUNT NUMBER	NOTICE NUMBER	AMOUNT DUE
INDIVIDUAL INCOME	12/31/2008		104986441	1,549.40
INDIVIDUAL INCOME	12/31/2008		104986440	50.78
INDIVIDUAL INCOME	12/31/2007		104645586	3,054.70
LIEN FEE	03/10/2009		104869550	10.00
ADMINISTRATIVE COST	03/10/2009		104869551	12.66
TOTAL DUE				4,677.54

KRS 131.520 provides:

(1) Any person in possession of or obligated with respect to property or rights to property subject to levy upon which a levy has been made shall, upon demand of the secretary or his delegate, surrender such property or rights or discharge such obligation to the secretary or his delegate, except such part of the property or rights as is, at the time of such demand, subject to an attachment or execution under any judicial process.

(2) Any person who fails or refuses to surrender any property or rights to property subject to levy shall be liable in his own person and estate to the Commonwealth in a sum equal to the value of the property or rights not so surrendered, but not exceeding the amount of taxes for the collection of which such levy has been made, together with costs and interest on such sum at the rate of twelve percent (12%) per annum from the date of such levy. Any amount other than costs recovered under this paragraph shall be credited against the tax liability for the collection of which such levy was made.

(3) Any person in possession of or obligated with respect to property or rights to property subject to levy upon which a levy has been made who, upon demand by the secretary or his delegate, surrenders such property or rights to property or discharges such obligation to the secretary or his delegate shall be discharged from any obligation or liability to the delinquent taxpayer with respect to such property or rights to property arising from such surrender or payment.

KRS 131.510(2)(a) provides:

The effect of a levy on salary or wages payable to or received by a person shall be continuous from the date such levy is first made until the liability out of which such levy arose is satisfied or becomes unenforceable by reason of lapse of time.

KRS 131 130(1) provides:

(1) The cabinet may enter into annual memoranda of agreement with any state agency, officer board, commission, corporation, institution, cabinet, department, or other state organization to assume the collection duties for any liquidated debts due the state entity and may renew that agreement for up to five (5) years. Under such an agreement, the cabinet shall have all the powers, rights, duties, and authority with respect to the collection, refund, and administration of those liquidated debts as provided under

- (a) KRS Chapters 131 134, and 135 for the collection, refund, and administration of delinquent taxes; and
- (b) Any applicable statutory provisions governing the state agency, officer board, commission, corporation, institution, cabinet, department, or other state organization for the collection, refund, and administration of any liquidated debts due the state entity.

Pursuant to KRS 131 130(1) the Department of Revenue has entered into a memorandum of agreement with the Cabinet for Health and Family Services, Division of Child Support. The memorandum of agreement authorizes the Department of Revenue to assist the Cabinet for Health and Family Services in the collection of child support, which includes attaching the delinquent parent's assets maintained in financial institutions. The above statute authorizes the Department of Revenue to utilize the same collection tools to collect child support arrearages as used to collect delinquent taxes. As a result, the financial institutions will receive the Department of Revenue's levy instead of the Order to Withhold and Deliver an order from the court, for the child support cases enforced by the Department of Revenue.

Attachments