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## **Appeals Filed or Handled by Non-Lawyers on Behalf of Legal Entities Will Be Dismissed by Kentucky Board of Tax Appeals**

### ***Erica L. Horn***

In an order entered on Aug. 28, 2013, in an appeal styled *Pikeville RV Sales, Inc. v. Department of Revenue*, File No. K13-R-16, the Kentucky Board of Tax Appeals (KBTA) announced that from the date of its order the Board will dismiss, on its own initiative, any petition of appeal filed by a non-lawyer on behalf of a legal entity. In another order (No. K-24074) entered by the KBTA on Aug. 29, 2013, the KBTA dismissed an appeal “based upon the fact that the taxpayer, a legal entity, is no longer represented by counsel and cannot proceed unrepresented.” See, *Freibert Forest Products, Inc. v. Nelson County Property Valuation Administrator*, File No. K11-S-38.

In *Pikeville RV Sales* the Board stated:

Up to the date of this order, the Board of Tax Appeals has given the non-attorney who has filed a petition of appeal on behalf of a legal entity the opportunity to retain counsel. If counsel was not obtained as directed, the appeal was dismissed. The Board now concludes, on a prospective basis, that the filing of a petition of appeal is itself the unauthorized practice of law.

The KBTA’s order further states that an appeal will be dismissed and if the 30 days allowed under KRS 131.340(1) for appealing the final ruling has elapsed, the taxpayer will have forfeited its appeal rights. See *Revenue Cabinet v. JRS Data Systems, Inc.*, 738 S.W.2d 828 (Ky. App. 1987).