

STEVEN L. BESHEAR
GOVERNOR



LEONARD K. PETERS
SECRETARY

ENERGY AND ENVIRONMENT CABINET
DEPARTMENT FOR ENVIRONMENTAL PROTECTION
DIVISION OF WASTE MANAGEMENT
UNDERGROUND STORAGE TANK BRANCH
200 FAIR OAKS LANE, 2ND FLOOR
FRANKFORT, KENTUCKY 40601
<http://waste.ky.gov/ust>

NOTICE

To: UST PSTEAF Applicants and Eligible Companies

From: Edward Winner, UST Branch Manager

Date: January 21, 2015

Subject: Your PSTEAF reimbursement check could be intercepted by the Revenue Cabinet if you owe back taxes, child support, or other various debts to the state or federal government.

Funds reimbursed to an applicant by PSTEAF, a state agency, are subject to interception or offset if an applicant owes an outstanding balance to a state or federal entity. Back taxes, child support, or various other debts or obligations, for example, could cause a reimbursement check interception. Even though the reimbursement check is intended to ensure that money is available to pay the contracted eligible company, the recipient of the reimbursement check is the tank owner/operator. Thus, the applicant's name is listed on the check, not the name of the eligible company. Please note that an LPOA is not sufficient to prevent an interception/offset, as the payment is considered reimbursement to the applicant and is also made payable to that person or company. This is not a USTB policy. USTB is unable to reverse an interception/offset. If you encounter this unfortunate situation, the interception/offset must be discussed with the Kentucky Department of Revenue or the Internal Revenue Service.

For eligible companies, it is suggested that you ask potential clients if they have outstanding debts or obligations owed to the state or federal government. Note again, this may include child support payments. Also, you may want to consider language in your contract to address check interception and how reimbursement will be handled if it occurs.