

DECLARATION OF DOMICILE FOR  
PURCHASE OF RESIDENTIAL UTILITIES



(LANDLORDS OR OTHER ACCOUNTHOLDERS OF MULTI-UNIT DWELLINGS SERVED BY A SINGLE METER  
(MASTER METER) USE THE MULTI-UNIT DECLARATION OF DOMICILE)

In accordance with the provisions of KRS 139.470(7) this declaration may only be executed for the purchase of sewer services, water, and fuel by Kentucky residents for use in heating, water heating, cooking, lighting, and other residential uses. "Fuel" shall include but not be limited to natural gas, electricity, fuel oil, bottled gas, coal, coke, and wood.

\_\_\_\_\_ is the accountholder for \_\_\_\_\_  
*Name of Accountholder* *Service Address*

I, \_\_\_\_\_, am the resident or  
*Name of Individual Signing the Declaration (cannot be landlord)*

\_\_\_\_\_  
*Relationship of the undersigned to the resident*

I declare that the address listed is my place of domicile\* or the place of domicile\* of \_\_\_\_\_  
*Name of Resident*

and the purchase of residential utilities for use at this address meets the qualifications for exemption from Kentucky sales and use tax under KRS 139.470(7).

Accordingly, I request the account associated with the above listed service address be classified as exempt from sales and use tax. I understand the exemption will begin on the date of the first full billing cycle after the date of receipt of this declaration by the utility provider or rural electric cooperative.

Under penalties of perjury, I swear or affirm that the information on this declaration is true and correct as to every material matter.

\_\_\_\_\_  
Signature of resident or representative

\_\_\_\_\_  
Date

\* KRS 139.470(7) describes a place of domicile as "the place where an individual has his or her legal, true, fixed and permanent home and principal establishment, and to which, whenever the individual is absent, the individual has the intention of returning."

**Instructions**

- Submit the Declaration of Domicile to each applicable utility provider or rural electric cooperative, not to the Department of Revenue.
- Each resident may have only one place of domicile but may be listed as a responsible party for other service addresses.
- The change in taxability for accounts will be effective on the first day of the first full billing cycle after the date of receipt of this declaration by the utility provider or rural electric cooperative.

Department of Revenue Contact Information:

Phone: 502-564-5170

Email: DOR.Webresponsesalestax@ky.gov

**MULTI-UNIT DECLARATION OF DOMICILE  
FOR LANDLORDS OR OTHER ACCOUNTHOLDERS  
OF MULTI-UNIT DWELLINGS SERVED BY A SINGLE METER (MASTER METER)**

Under penalties of perjury, I swear or affirm that the \_\_\_\_\_ declarations I am submitting with this form include  
*Specific Number*  
100% of the dwelling units at the service address below.

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*Service Address* *Number of Dwelling Units*

Account Name (*printed*) \_\_\_\_\_

Authorized Signature \_\_\_\_\_

Date \_\_\_\_\_

**Instructions**

- This Multi-Unit Declaration of Domicile is for landlords or other persons holding a single account with a utility provider or rural electric cooperative which serves multiple dwelling units.
- Submit the Multi-Unit Declaration of Domicile along with individual declarations for all dwelling units to each applicable utility provider or rural electric cooperative, not to the Department of Revenue.
- Landlords or other accountholders should submit a Multi-Unit Declaration of Domicile for each meter that serves multiple units; however, every unit served by the meter must have a fully-completed Declaration of Domicile for the account to qualify as residential. **Landlords or other accountholders may not complete the Declaration of Domicile on behalf of their residents.**
- Accounts for meters that exclusively serve common areas or that serve common areas and multiple dwelling units are not eligible for residential treatment. No declaration shall be submitted for these accounts.
- The change in taxability for accounts will be effective on the first day of the first full billing cycle after the date of receipt of this Multi-Unit Declaration of Domicile by the utility provider or rural electric cooperative.

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