



**MULTI-UNIT DECLARATION OF DOMICILE FOR AN OWNER
OR OPERATOR OF A MULTI-UNIT RESIDENTIAL RENTAL FACILITY
OR MOBILE HOME AND RECREATIONAL VEHICLE PARK**

Under penalties of perjury, I declare that I am the owner or operator of a multi-unit residential rental facility or mobile home and recreational vehicle ("RV") park, and that the sewer services, water or fuel being purchased is for use by Kentucky residents in their place of domicile in accordance with KRS 139.470(7). I swear or affirm that the declaration I am submitting includes 100% of the dwelling units at the service address below. The purpose of this declaration is to exempt the residents from the cost of sales tax on their utility usage.

Service Address *Number of Dwelling Units*

Account Number (if available) _____ Account Name (printed) _____

Authorized Signature _____ Date _____

Instructions

- **DO NOT SUBMIT THIS FORM TO THE DEPARTMENT OF REVENUE. Submit this Multi-Unit Declaration of Domicile form to each applicable utility provider or rural electric cooperative.**
- This Declaration of Domicile is for owners, operators, landlords or other persons holding an account with a utility provider or rural electric cooperative which serves multiple dwelling units at a multi-unit residential rental facility, mobile home park, or RV park.
- Submit this form for each meter that measures utility service to multiple rental units.
- Do not submit this form for any meter that measures utility service exclusively for the common areas of a multi-unit residential rental facility, mobile home park, or RV park (e.g., parking lot lighting, gas, and electric service for a common laundry room, etc.). Accounts for meters that measure service exclusively to common areas of a multi-unit residential rental facility, mobile home park, or RV park are not eligible for the residential sales tax exemption.
- Do not submit this Multi-Unit Declaration of Domicile for any single meter that measures service to both residential and common areas if the common area usage measured by that meter is greater than 10% of the total meter usage.* Accounts for meters that serve both common areas and residential areas where the common area usage is greater than a de minimis amount (greater than 10% of the total metered usage) are not eligible for the residential sales tax exemption.
- 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.

Department of Revenue Contact Information:

Phone: 502-564-5170

Email: DOR.Webresponsesalestax@ky.gov

* If your utility meter does not measure common area usage separately from residential usage, you may estimate common area usage based on the hourly common area usage compared to hourly residential usage over a 7-day period. You must calculate a new estimation for each calendar year and maintain documentation of your calculations for verification by the Department of Revenue upon request. **Do not send common area usage calculations to your utility provider or rural electric cooperative.**