



**MULTI-UNIT DECLARATION OF DOMICILE
FOR CONDOMINIUM ASSOCIATIONS AND OTHER
RESIDENTIAL PROPERTY MEMBERSHIPS 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.

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 Multi-Unit Declaration of Domicile is for condominium associations and other residential property qualifying memberships holding a single account with a utility provider or rural electric cooperative which serves multiple dwelling units. See KRS 139.470(7)(e).
- Submit a Multi-Unit Declaration of Domicile for each meter that serves multiple units.
- Do not submit this form for any meter that measures utility service exclusively for the common areas (e.g., parking lot lighting, gas, and electric service for a common laundry room, etc.). Accounts for meters that exclusively serve common areas are not eligible for residential treatment.
- Do not submit a Multi-Unit Declaration of Domicile for a single meter that measures service to both residential and common areas if the common area usage measured by the 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.**