

**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.

<i>Service Address</i>	<i>Number of Dwelling Units</i>
Account Name (<i>printed</i>) _____	
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.

Department of Revenue Contact Information:

Phone: 502-564-5170

Email: DOR.Webresponsesalestax@ky.gov