

# POA or Guardian Form

51A380 (1-23)  
Commonwealth of Kentucky  
DEPARTMENT OF REVENUE

## 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-METER 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.

① Carl Customer is the accountholder for 114 North Lincoln Blvd  
Name of Accountholder Service Address  
 Hodgenville, KY  
 Must be same person

② Connie Customer, am the resident or  
Name of Individual Signing the Declaration (cannot be landlord)  
 POA for resident  
Relationship of the undersigned to the resident

I declare that the address listed is my place of domicile\* or the place of domicile\* of ① Carl Customer  
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.

Must be same person

② Connie Customer, POA  
Signature of resident or representative  
 for Carl Customer  
Date 12-20-22

\* 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:

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