FILED WITH LRC
TIME: 4 PM
DEC 27 2013
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REGULATIONS COMPILER

1 FINANCE AND ADMINISTRATION CABINET

2 Department of Revenue

3 (Amendment)

4 Office of Sales and Excise Taxes

5 103 KAR 3:020. Sales and Telecommunications Forms Manual.

6 RELATES TO: KRS 61.870-61.884, 131.010-131.130, 131.150-131.240,
7 134.580, 136.600-136.660, 139.010-139.795, 144.132, 144.137, 154.20-206, 160.613-
8 160.617, 224.01-310, 247.920

9 STATUTORY AUTHORITY: KRS 131.130(3)

10 NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(3) authorizes the
11 Department of Revenue to prescribe forms necessary for the administration of any
12 revenue law by the promulgation of an administrative regulation incorporating the forms
13 by reference. This administrative regulation incorporates by reference the required
14 Revenue Forms used in the administration of Sales and Use Taxes and
15 Telecommunications Excise and Gross Revenues Tax by the Department of Revenue.

16 Section 1. Sales and Use Tax - Required Forms.

17 (1) Revenue Form 51A101(a), Sales and Use Tax Permit, shall be conspicuously
18 displayed by the sales and use tax permit holder at the location for which the permit was
19 issued.

20 (2) Revenue Form 51A101(b), Sales and Use Tax Permit Update, shall be issued
21 by the Department of Revenue to update the Sales and Use Tax Permit with business

1 name and address change information.

2 (3) Revenue Form 51A101(c)(1), Kentucky Streamlined Sales and Use Tax
3 (SST) Filing Permit, shall be issued to Model 1 Streamlined Sales and Use Tax filers
4 registered in Kentucky and shall be conspicuously displayed by the SST permit holder
5 at the location for which the permit was issued.

6 (4) Revenue Form 51A101(c)(2), Kentucky Streamlined Sales and Use Tax
7 (SST) Filing Permit, shall be issued to Model 2 Streamlined Sales and Use Tax filers
8 registered in Kentucky and shall be conspicuously displayed by the SST permit holder
9 at the location for which the permit was issued.

10 (5) Revenue Form 51A101(c)(4), Kentucky Streamlined Sales and Use Tax
11 (SST) Filing Permit, shall be issued to Model 4 Streamlined Sales and Use Tax filers
12 registered in Kentucky and shall be conspicuously displayed by the SST permit holder
13 at the location for which the permit was issued.

14 (6) Revenue Form 51A101(d), Sales and Use Tax Permit Update (SST), shall be
15 issued by the Department of Revenue to update the Kentucky Streamlined Sales and
16 Use Tax (SST) Filing Permit with business name and address change information.

17 (7) Revenue Form 51A102, Kentucky Sales and Use Tax Worksheet, shall be
18 submitted to the Department of Revenue by a Kentucky sales and use tax permit holder
19 to report total receipts, itemized deductions, amount subject to Kentucky use tax and
20 total amount of Kentucky sales and use tax due for a particular reporting period.

21 (8) Revenue Form 51A102E, Kentucky Sales and Use Tax Worksheet -
22 Electronic Funds Transfer, shall be submitted to the Department of Revenue by a
23 Kentucky sales and use tax permit holder who remits payment via electronic funds

1 transfer to report total receipts, itemized deductions, amount subject to Kentucky use
2 tax and total amount of Kentucky sales and use tax due for a particular reporting period.
3 (9) Revenue Form 51A103, Kentucky Accelerated Sales and Use Tax
4 Worksheet, shall be completed by a Kentucky sales and use tax permit holder who has
5 been designated as an accelerated filer to report total receipts, itemized deductions,
6 amount subject to use tax, and total amount of sales and use tax due.
7 (10) Revenue Form 51A103E, Kentucky Accelerated Sales and Use Tax
8 Worksheet - Electronic Funds Transfer, shall be submitted on a monthly basis by a
9 Kentucky sales and use tax permit holder to report total receipts, itemized deductions,
10 amount subject to use tax, and total amount of sales and use tax due on an accelerated
11 basis and remitted via electronic funds transfer.
12 (11) Revenue Form 51A105, Resale Certificate, shall be presented to a seller by
13 a Kentucky sales and use tax permit holder to claim that the tangible personal property
14 or digital property purchased from the seller will be:
15 (a) Resold in the regular course of business;
16 (b) Leased or rented; or
17 (c) Used as raw material, industrial supply or industrial tool.
18 (12) Revenue Form 51A109, Application for Energy Direct Pay Authorization
19 (Sales and Use Tax and Utility Gross Receipts License Tax), shall be filed with the
20 Department of Revenue by a manufacturer, processor, miner or refiner to apply for an
21 energy direct pay authorization.
22 (13) Revenue Form 51A110, Direct Pay Authorization, shall be presented to a
23 Kentucky sales and use tax permit holder by a company authorized to report and pay

1 directly to the Department of Revenue the sales or use tax on all purchases of tangible
2 personal property, or digital property excluding energy and energy-producing fuels.
3 (14) Revenue Form 51A111, Certificate of Exemption Machinery for New and
4 Expanded Industry, shall be presented to a Kentucky sales and use tax permit holder by
5 a manufacturer or production processor to claim exemption from sales and use tax.
6 (15) Revenue Form 51A112, Application for Direct Pay Authorization, shall be
7 submitted by a registered sales and use tax permit holder wishing to obtain a direct pay
8 authorization.
9 (16) Revenue Form 51A113, Kentucky Consumer's Use Tax Worksheet, shall be
10 completed by a registered consumer's use tax permit holder and submitted to the
11 Department of Revenue on a regular basis to report the amount of purchases of
12 tangible personal property or digital property subject to Kentucky use tax.
13 (17) Revenue Form 51A113(O), Consumer's Use Tax Return, shall be completed
14 by a person storing, using, or otherwise consuming tangible personal property or digital
15 property in Kentucky who is not registered for a consumer's use tax permit number.
16 (18) Revenue Form 51A115, Order for Selected Sales and Use Tax Publications,
17 shall be presented to the Department of Revenue by anyone who wishes to order
18 selected sales and use tax forms and regulations.
19 (19) Revenue Form 51A116, Use Tax Compliance Inquiry Worksheet, shall be
20 completed by a purchaser of Watercraft, Aircraft, or other tangible or digital property to
21 document if the purchase of the property is subject to the Kentucky Use Tax.
22 (20) Revenue Form 51A125, Application for Purchase Exemption Sales and Use
23 Tax, shall be presented to the Department of Revenue by a resident 501C(3) charitable,

1 educational, or religious institution; historical sites; and units of federal, state or local
2 governments to apply for a sales and use tax exemption on purchases of tangible
3 personal property, digital property, or certain services to be utilized in the exempt
4 entity's function.

5 (21) Revenue Form 51A126, Purchase Exemption Certificate, shall be presented
6 to a retailer by a resident charitable, educational or religious institution or Kentucky
7 historical site to claim exemption from sales and use tax on purchases of tangible
8 personal property, digital property, or services.

9 (22) Revenue Form 51A127, Out-of-State Purchase Exemption Certificate, shall
10 be presented to a retailer by an out-of-state agency or institution that is qualified for
11 exemption in their state of residence.

12 (23) Revenue Form 51A128, Solid Waste Recycling Machinery Exemption
13 Certificate, shall be presented to a retailer by a business or organization that claims
14 exemption from sales and use tax on the purchase, lease or rental of machinery or
15 equipment to be primarily used for recycling purposes to collect, source separate,
16 compress, bale, shred or otherwise handle waste material.

17 (24) Revenue Form 51A129, Kentucky Sales and Use Tax Energy Exemption
18 Annual Return, shall be submitted to the Department of Revenue by an energy direct
19 pay holder to reconcile the actual amount of sales and use tax due on purchases of
20 energy and energy-producing fuels to the total amount of sales and use tax paid based
21 upon previous estimates of tax due.

22 (25) Revenue Form 51A130, Kentucky Sales and Use Tax Monthly Aviation Fuel
23 Tax Credit Schedule of Qualified Certificated Air Carriers, shall be completed by a

1 qualified certificated air carrier on a monthly basis to claim an aviation fuel tax credit
2 against the company's sales and use tax liability for the month.
3 (26) Revenue Form 51A131, Kentucky Sales and Use Tax Monthly Aviation Fuel
4 Dealer Supplementary Schedule, shall be completed by aviation fuel dealers selling
5 aviation fuel in order to determine the sales and use tax collected and remitted on the
6 sale of aviation fuel, including jet fuel.
7 (27) Revenue Form 51A132, Kentucky Sales and Use Tax Equine Breeders
8 Supplementary Schedule, shall be completed by an equine breeder to report taxable
9 receipts from equine breeding fees.
10 (28) Revenue Form 51A135, Kentucky Sales Tax Motor Vehicle Sales
11 Supplementary Schedule, shall be completed by motor vehicle dealers who collect
12 Kentucky sales tax on the sale of motor vehicles to residents of states who subject
13 Kentucky residents to sales upon the purchase of motor vehicles in their states.
14 (29) Revenue Form 51A143, Purchase Exemption Certificate - Watercraft
15 Industry, shall be presented to a retailer by a purchaser to claim exemption from sales
16 and use tax on the purchase of tangible personal property that will be used for the direct
17 operation of watercraft in the activity of transporting property or in conveying persons for
18 hire.
19 (30) Revenue Form 51A149, Certificate of Exemption for Pollution Control
20 Facilities, shall be presented to a retailer by a holder of a pollution control tax exemption
21 certificate or jointly by a contractor and the holder of a pollution control tax exemption
22 certificate to claim exemption from sales and use tax on the purchase of materials and
23 equipment that will become part of a certified pollution control facility.

1 (31) Revenue Form 51A150, Aircraft Exemption Certificate, shall be presented to
2 a retailer by a purchaser to claim exemption from sales and use tax on the purchase of
3 aircraft, repair and replacement parts for the aircraft, and supplies that will be used for
4 the direct operation of aircraft in interstate commerce and used exclusively for the
5 conveyance of property or passengers for hire.
6 (32) Revenue Form 51A154, Certificate of Exemption Out-of-State Delivery for
7 Aircraft, All Terrain Vehicle (ATV), Mobile/Manufactured Homes, Campers, Boats,
8 Motors or Trailers, shall be completed in triplicate by the seller and buyer when the sale
9 of the tangible personal property occurs and the seller makes delivery of the tangible
10 personal property out of state, and also completes the affidavit portion of the form within
11 two (2) days of the time of delivery to claim that the property was purchased exempt
12 from sales tax and delivered immediately out of state not to return to Kentucky for use.
13 (33) Revenue Form 51A157, Certificate of Exemption - Water Used in Raising
14 Equine, shall be presented to a retailer by a person regularly engaged in raising equine
15 as a business to claim exemption for the purchase of water used to raise equine.
16 (34) Revenue Form 51A158, Farm Exemption Certificate, shall be presented to a
17 retailer by a person regularly engaged in the occupation of tilling and cultivating the soil
18 for the production of crops, raising and feeding livestock or poultry; or raising and
19 feeding llamas, alpacas, ratites, buffalo, aquatic organisms, or cervids to claim
20 exemption from sales and use tax on the purchase of certain tangible personal property.
21 (35) Revenue Form 51A159, On-Farm Facilities Certificate of Exemption for
22 Materials, Machinery and Equipment, shall be presented to a retailer by a farmer or
23 jointly by a farmer and a contractor to claim exemption from sales and use tax on the

1 purchase of materials, machinery and equipment which will be incorporated into the
2 construction, repair, or renovation of on-farm facilities exempt under the provisions of
3 KRS 139.480.

4 (36) Revenue Form 51A160, Application for Truck Part Direct Pay Authorization,
5 shall be filed with the Department of Revenue by the owner of a motor vehicle, including
6 a towed unit, qualifying for the repair and replacement part exemption provided under
7 KRS 139.480(32)(a) to apply for the truck part direct pay authorization.

8 (37) Revenue Form 51A161, Truck Part Direct Pay Authorization, shall be issued
9 by the Department of Revenue to authorize motor carriers to report and pay directly to
10 the department the sales and use tax on all purchases of repair and replacement parts
11 for motor vehicles and to authorize retailers to sell motor vehicle repair and replacement
12 parts directly to the authorized motor carrier without receipt of sales and use tax.

13 (38) Revenue Form 51A163, Application for Charter Bus Part Direct Pay
14 Authorization, shall be filed with the Department of Revenue by the owner of a charter
15 bus qualifying for the repair and replacement part exemption provided under KRS
16 139.480(32)(b) to apply for a charter bus direct pay authorization.

17 (39) Revenue Form 51A164, Charter Bus Direct Pay Authorization, shall be
18 issued by the Department of Revenue to authorize charter bus carriers to report and
19 pay directly to the Department the sales and use tax on all purchases of repair and
20 replacement parts for charter buses, and to authorize retailers to sell charter bus repair
21 and replacement parts directly to the charter bus carriers without receipt of sales and
22 use tax.

23 (40) Revenue Form 51A200, Application for Kentucky Enterprise Initiative Act

1 (KEIA) Tax Refund Program, shall be used by qualified businesses to apply for a refund
2 of sales and use tax paid on purchases of materials used in an approved project.
3 (41) Revenue Form 51A205, Kentucky Sales and Use Tax Instructions, shall be
4 used by Kentucky sales and use tax permit holders as a guide in filing their sales and
5 use tax returns and maintaining permit account information.
6 (42) Revenue Form 51A209, Sales and Use Tax Refund Application, shall be
7 completed by a Kentucky sales and use tax permit holder and submitted to the
8 Department of Revenue within four (4) years from the date the tax was paid to apply for
9 a refund of sales and use tax previously paid by the permit holder.
10 (43) Revenue Form 51A216, Application for Pollution Control Tax Exemption
11 Certificate, shall be completed by a business, governmental unit or institution to apply
12 for a sales and use tax exemption on purchases of tangible personal property used to
13 control or abate pollution.
14 (44) Revenue Form 51A222, Certificate of Exemption for Alcohol Production
15 Facilities, shall be presented to a retailer by a holder of an alcohol production tax
16 exemption certificate or jointly by a contractor and the holder of an alcohol production
17 tax exemption certificate to claim exemption from sales and use tax on materials and
18 equipment that will become a part of an alcohol production facility as provided by KRS
19 Chapter 247.
20 (45) Revenue Form 51A223, Application for Alcohol Production Facility Tax
21 Exemption Certificate, shall be completed by a business seeking exemption from sales
22 and use tax on the purchase of materials and equipment that will become a part of an
23 alcohol production facility as provided by KRS Chapter 247.

1 (46) Revenue Form 51A226, Pollution Control Tax Exemption Certificate, shall
2 be issued by the Department of Revenue to a business who has qualified for certain
3 sales and use tax, corporation income, corporation license, and property tax benefits.
4 (47) Revenue Form 51A227, Certificate of Resale (Schools), shall be issued to a
5 retailer by an exempt nonprofit elementary or secondary school or the organizations
6 they sponsor or that are affiliated with them to claim an exemption from sales and use
7 tax on the purchase of tangible personal property or digital property that will be resold if
8 the proceeds from the resale of the property is used solely for the benefit of the
9 elementary or secondary schools or their students.
10 (48) Revenue Form 51A228, Application for Fluidized Bed Combustion
11 Technology Tax Exemption Certificate, shall be completed by a business, governmental
12 unit or organization and submitted to the Department of Revenue to apply for a sales
13 and use tax exemption on the purchase of equipment and materials used in fluidized
14 bed combustion technology.
15 (49) Revenue Form 51A229, Fluidized Bed Combustion Technology Tax
16 Exemption Certificate, shall be issued by the Department of Revenue to a business,
17 governmental unit or organization to advise that they qualify for corporation license tax,
18 property tax, and sales and use tax benefits.
19 (50) Revenue Form 51A241, Registration for the Kentucky Sales and Use Tax
20 Refund for Motion Picture and Television Production Companies, shall be completed by
21 a motion picture production company and submitted to the Department of Revenue to
22 register for a sales and use tax refund.
23 (51) Revenue Form 51A242, Application for Sales and Use Tax Refund for

1 Motion Picture Production Company, shall be completed by a registered motion picture
2 production company and submitted to the Department of Revenue within sixty (60) days
3 after completion of the filming or production of the motion picture in Kentucky to request
4 a refund of the Kentucky sales and use tax paid on purchases of tangible personal
5 property or digital property made in connection with filming and producing motion
6 pictures in Kentucky.
7 (52) Revenue Form 51A250, Application for Transient Merchant Permit, shall be
8 completed by a transient merchant and filed with the clerk in the county in which the
9 business is to be conducted, or if an urban county government, with the officer of the
10 government who has responsibility for the issuance of business permits and licenses to
11 obtain a permit before conducting any business in Kentucky.
12 (53) Revenue Form 51A260, Streamlined Sales and Use Tax Agreement-
13 Certificate of Exemption, shall be presented to a seller by a purchaser to claim that
14 tangible personal property, digital property, or certain services purchased from the seller
15 qualifies for exemption.
16 (54) Revenue Form 51A270, Certificate of Sales Tax Paid on the Purchase of a
17 Motor Vehicle, shall be issued by motor vehicle dealers to a non-resident purchaser of a
18 motor vehicle on which the Kentucky sales tax has been paid.
19 (55) Revenue Form 51A280, Out-Of-State Purchase-Use Tax Affidavit, shall be
20 submitted to the county clerk by a taxpayer purchasing tangible personal property from
21 out-of-state for title or first-time registration.
22 (56) Revenue Form 51A290, Information Sharing and Assignment Agreement for
23 Designated Refund Claims, shall be submitted by an approved company or agency and

1 its vendors and contractors who agree to share documentation with the Department of
2 Revenue for refund claim under the Kentucky Enterprise Initiative Act, Signature
3 Project, or Alternative Fuel, Gasification or Renewable Energy Facility.
4 (57) Revenue Form 51A291, Application for Kentucky Signature Project Sales
5 and Use Tax Refund, shall be completed by an approved company or agency in the
6 construction of an approved Signature Project submitted to the Department of Revenue
7 annually during the (12) years the project grant agreement is in effect.
8 (58) Revenue Form 51A292, Expenditure Report for Signature Project Refunds,
9 shall be submitted by a refund applicant to document expenditures and taxes paid on
10 property and materials used in the construction of an approved Signature Project.
11 (59) Revenue Form 51A300, Application for Preapproval for Energy Efficiency
12 Machinery or Equipment, shall be submitted by a person engaged in manufacturing for
13 preapproval for purchase of new or replacement machinery or equipment that reduces
14 the consumption of energy or energy producing fuels by at least fifteen (15) percent.
15 (60) Revenue Form 51A301, Application for Kentucky Alternative Fuel,
16 Gasification, and Renewable Energy Facility Sales and Use Tax Refund, shall be
17 submitted by a refund applicant to request refund of sales and use tax paid on
18 purchases of building and construction materials purchased and used in the
19 construction of an approved Alternative Fuel, Gasification, or Renewable Facility.
20 (61) Revenue Form 51A302, Expenditure Report for Alternative Fuel,
21 Gasification, & Renewable Energy Facility Refunds, shall be submitted by a refund
22 applicant to document expenditures and taxes paid on property and materials used in
23 the construction of an approved Alternative Fuel, Gasification, or Renewable Energy

1 Facility.

2 (62) Revenue Form 51A350, Information Sharing and Assignment Agreement for
3 Energy Efficiency Project Incentive, shall be submitted by an approved company or
4 agency and its vendors and contractors who agree to share documentation with the
5 Department of Revenue for refund claims on construction of an approved Alternative
6 Fuel, Gasification, or Renewable Energy Facility.

7 (63) Revenue Form 51A351, Application for Energy Efficiency Machinery or
8 Equipment Sales and Use Tax Incentive, shall be submitted by a refund applicant to
9 request refund of sales and use tax paid on purchases of approved energy-efficiency
10 machinery or equipment used at a manufacturing plant.

11 (64) Revenue Form 51A400, Governmental Public Facility Sales Tax Rebate
12 Registration, shall be completed by the public facility to determine eligibility for the sales
13 tax rebate under KRS 139.533.

14 (65) Revenue Form 51A401, Governmental Public Facility Application for Sales
15 Tax Rebate, shall be completed by the Public Facility to request a sales tax rebate. It
16 includes a list of vendors and tax amounts claimed in the rebate request as well as
17 banking information if an electronic fund transfer is requested by the Public Facility

18 (66) Revenue Form 51A402, Vendor Assignment Agreement for Sales at a
19 Qualifying Public Facility, shall be properly executed for any seller, other than the
20 qualifying governmental entity whose receipts are included in the rebate request.

21 <u>(67) Revenue Form 51A600, Application for Kentucky Disaster Relief, Sales and</u>
22 <u>Use Tax Refund, should be completed by the Legal Building Owner to request a sales</u>
23 <u>and use tax refund.</u>

1 (68) Revenue Form 51A601, Information Sharing and Assignment Agreement for
2 Disaster Relief Refund Claims, should be completed by the Legal Building Owner and
3 other related parties to ensure compliance with taxpayer confidentiality laws (KRS
4 131.190; 131.081(15); 131.990).
5 (69) Revenue Form 51A602, Expenditure Report for Building Materials Disaster
6 Relief Funds, should completed by the Legal Building Owner detailing all building
7 materials purchased to repair or replace a building in a disaster area and the total
8 corresponding Kentucky sales and use tax paid and submitted to the Department of
9 Revenue.
10 (70) [~~(67)~~] Revenue Form 51F008, Federal Government Exemption from
11 Kentucky Sales and Use Tax, shall be issued by the Department of Revenue to a
12 federal government unit which in turn is presented to a retailer by the federal
13 government unit to claim exemption from sales and use tax on purchases of property to
14 be used in the exempt governmental function.
15 (71) [~~(68)~~] Revenue Form 51F009, Purchase Exemption Notification, shall be
16 issued by the Department of Revenue to a resident nonprofit charitable, educational or
17 religious institution to advise the entity of the assigned purchase exemption number and
18 additional information concerning the exemption from sales and use tax.
19 (72) [~~(69)~~] Revenue Form 51F010, Energy Direct Pay Authorization, shall be
20 issued by the Department of Revenue to advise a Kentucky sales and use tax permit
21 holder that it has been authorized to purchase energy and energy-producing fuels
22 without paying or reimbursing the vendor for the sales and use tax and that they are

1 required to report and pay directly to the Department of Revenue the sales and use tax
2 on that portion of the cost price which is subject to tax pursuant to KRS 139.480(3).
3 (73) [~~(70)~~] Revenue Form 51F010(a), Utility Gross Receipts License Tax
4 (UGRLT) Exemption Authorization, shall be issued by the Department of Revenue to
5 advise a Kentucky sales and use tax permit holder that it has been authorized to
6 purchase energy and energy-producing fuels without paying or reimbursing the vendor
7 for the utility gross receipts license tax and that they are required to report and pay
8 directly to the Department of Revenue the utility gross receipts license tax on that
9 portion of the purchase price which is subject to tax.
10 (74) [~~(71)~~] Revenue Form 51F010(b), Energy Direct Pay - Utility Gross Receipts
11 License Tax Exemption Authorization, shall be issued by the Department of Revenue to
12 advise a Kentucky sales and use tax permit holder that it has been authorized to
13 purchase energy and energy-producing fuels without paying or reimbursing the vendor
14 for either the sales and use tax or the utility gross receipts license tax and that they are
15 required to report and pay directly to the Department of Revenue the sales and use tax
16 and the utility gross receipts license tax on that portion of the purchase price which is
17 subject to tax.
18 Section 2. Telecommunications Provider Tax - Required Forms. (1) Revenue
19 Form 75A001, Telecommunications Tax Receipts Certification Form, shall be used by
20 city and county taxing jurisdictions to certify tax receipts for prior fiscal year if applicable.
21 (2) Revenue Form 75A002, Telecommunications Provider Tax Return, shall be
22 used by telecommunications providers to report gross revenues subject to the excise

1 tax and gross revenues tax, and by consumers to report retail purchases of multi-
2 channel video programming services to report the tax due.
3 (3) Revenue Form 75A002 (I), Instructions for Telecommunications Provider Tax
4 Return, shall be used by telecommunications providers as a guide in filing their
5 telecommunications provider tax return.
6 (4) Revenue Form 75A005, Telecommunications Tax Complaint Form", shall be
7 submitted to the Department of Revenue by local taxing authorities who express
8 disagreement with the distribution of telecommunications tax to their jurisdiction.
9 (5) Revenue Form 75A900, Telecommunications Tax Application, shall be used
10 by telecommunications providers to register with the Department of Revenue.
11 Section 3. Incorporation by Reference. (1) The following material is incorporated
12 by reference:
13 (a) Sales and use tax - referenced material:
14 1. Revenue Form 51A101(a), "Sales and Use Tax Permit", August 2011;
15 2. Revenue Form 51A101(b), "Sales and Use Tax Permit Update", August 2011;
16 3. Revenue Form 51A101(c)(1), "Kentucky Streamlined Sales and Use Tax
17 (SST) Filing Permit", August 2008;
18 4. Revenue Form 51A101(c)(2), Kentucky Streamlined Sales and Use Tax (SST)
19 Filing Permit", August 2008;
20 5. Revenue Form 51A101(c)(4), Kentucky Streamlined Sales and Use Tax (SST)
21 Filing Permit", August 2008;
22 6. Revenue Form 51A101(d), "Sales and Use Tax Permit Update (SST)", August
23 2011;

7. Revenue Form 51A102, "Kentucky Sales and Use Tax Worksheet", January 2012 [~~January 2010~~];

8. Revenue Form 51A102E, "Kentucky Sales and Use Tax Worksheet - Electronic Funds Transfer", January 2012 [~~January 2010~~];

9. Revenue Form 51A103, "Kentucky Accelerated Sales and Use Tax Worksheet", January 2012 [~~January 2010~~];

10. Revenue Form 51A103E, "Kentucky Accelerated Sales and Use Tax Worksheet - Electronic Funds Transfer", January 2010;

11. Revenue Form 51A105, "Resale Certificate", December 2009;

12. Revenue Form 51A109, "Application for Energy Direct Pay Authorization (Sales and Use Tax and Utility Gross Receipts License Tax)", February 2011;

13. Revenue Form 51A110, "Direct Pay Authorization", April 2011;

14. Revenue Form 51A111, "Certificate of Exemption Machinery for New and Expanded Industry", August 2011;

15. Revenue Form 51A112, "Application for Direct Pay Authorization", December 2009;

16. Revenue Form 51A113, "Kentucky Consumer's Use Tax Worksheet", January 2010;

17. Revenue Form 51A113(O), "Consumer's Use Tax Return", December 2009;

18. Revenue Form 51A115, "Order for Selected Sales and Use Tax Publications", April 2011;

19. Revenue Form 51A116, "Use Tax Compliance Inquiry Worksheet", March 2008;

1 20. Revenue Form 51A125, "Application for Purchase Exemption Sales and Use
2 Tax", December 2009;
3 21. Revenue Form 51A126, "Purchase Exemption Certificate", December 2009;
4 22. Revenue Form 51A127, "Out-of-State Purchase Exemption Certificate",
5 December 2009;
6 23. Revenue Form 51A128, "Solid Waste Recycling Machinery Exemption
7 Certificate", March 2005;
8 24. Revenue Form 51A129, "Kentucky Sales and Use Tax Energy Exemption
9 Annual Return", February 2011;
10 25. Revenue Form 51A130, "Kentucky Sales and Use Tax Monthly Aviation Fuel
11 Tax Credit Schedule of Qualified Certificated Air Carriers ", August 2005;
12 26. Revenue Form 51A131, "Kentucky Sales and Use Tax Monthly Aviation Fuel
13 Dealer Supplementary Schedule", August 2008;
14 27. Revenue Form 51A132, "Kentucky Sales and Use Tax Equine Breeders
15 Supplementary Schedule", June 2005;
16 28. Revenue Form 51A135, "Kentucky Sales Tax Motor Vehicle Sales
17 Supplementary Schedule", August 2006;
18 29. Revenue Form 51A143, "Purchase Exemption Certificate - Watercraft
19 Industry", March 2005;
20 30. Revenue Form 51A149, "Certificate of Exemption for Pollution Control
21 Facilities", January 2007;
22 31. Revenue Form 51A150, "Aircraft Exemption Certificate", January 2005;

32. Revenue Form 51A154, "Certificate of Exemption Out-of-State Delivery for Aircraft, All Terrain Vehicle (ATV), Mobile/Manufactured Homes, Campers, Boats, Motors or Trailers", January 2005;

33. Revenue Form 51A157, "Certificate of Exemption - Water Used in Raising Equine", July 2005;

34. Revenue Form 51A158, "Farm Exemption Certificate", July 2008;

35. Revenue Form 51A159, "On-Farm Facilities Certificate of Exemption for Materials, Machinery and Equipment", July 2008;

36. Revenue Form 51A160, "Application for Truck Part Direct Pay Authorization", March 2005;

37. Revenue Form 51A161, "Truck Part Direct Pay Authorization", December 2006;

38. Revenue Form 51A163, "Application for Charter Bus Part Direct Pay Authorization", June 2005;

39. Revenue Form 51A164, "Charter Bus Direct Pay Authorization", August 2006;

40. Revenue Form 51A200, "Application for Kentucky Enterprise Initiative Act (KEIA) Tax Refund Program", March 2008;

41. Revenue Form 51A205, "Kentucky Sales and Use Tax Instructions", July 2008;

42. Revenue Form 51A209, "Sales and Use Tax Refund Application", May 2007;

43. Revenue Form 51A216, "Application for Pollution Control Tax Exemption Certificate", March 2005;

44. Revenue Form 51A222, "Certificate of Exemption for Alcohol Production Facilities", August 2011;

45. Revenue Form 51A223, "Application for Alcohol Production Facility Tax Exemption Certificate", July 1980;

46. Revenue Form 51A226, "Pollution Control Tax Exemption Certificate", March 2005;

47. Revenue Form 51A227, "Certificate of Resale (Schools)", May 2007;

48. Revenue Form 51A228, "Application for Fluidized Bed Combustion Technology Tax Exemption Certificate", May 2007;

49. Revenue Form 51A229, "Fluidized Bed Combustion Technology Tax Exemption Certificate", August 2011;

50. Revenue Form 51A241, "Registration for the Kentucky Sales and Use Tax Refund for Motion Picture and Television Production Companies", May 2007;

51. Revenue Form 51A242, "Application for Sales and Use Tax Refund for Motion Picture Production Company", May 2007;

52. Revenue Form 51A250, "Application for Transient Merchant Permit", April, 2005;

53. Revenue Form 51A260, "Streamlined Sales and Use Tax Agreement - Certificate of Exemption", January 2012 [~~February 2010~~];

54. Revenue Form 51A270, "Certificate of Sales Tax Paid on the Purchase of a Motor Vehicle", August 2006;

55. Revenue Form 51A280, "Out-Of-State Purchase-Use Tax Affidavit", July 2009;

56. Revenue Form 51A290, "Information Sharing and Assignment Agreement for Designated Refund Claims", October 2007;

57. Revenue Form 51A291, "Application for Kentucky Signature Project Sales and Use Tax Refund", April 2011;

58. Revenue Form 51A292, "Expenditure Report for Signature Project Refunds", October 2007;

59. Revenue Form 51A300, "Application for Preapproval for Energy Efficiency Machinery or Equipment", June 2008;

60. Revenue Form 51A301, "Application for Kentucky Alternative Fuel, Gasification, and Renewable Energy Facility Sales and Use Tax Refund", April 2011;

61. Revenue Form 51A302, "Expenditure Report for Alternative Fuel, Gasification, & Renewable Energy Facility Refunds", December 2008;

62. Revenue Form 51A350, "Information Sharing and Assignment Agreement for Energy Efficiency Project Incentive", June 2008;

63. Revenue Form 51A351, "Application for Energy Efficiency Machinery or Equipment Sales and Use Tax Incentive", April 2011;

64. Revenue Form 51A400, "Governmental Public Facility Sales Tax Rebate Registration", June 2010;

65. Revenue Form 51A401, "Governmental Public Facility Application for Sales Tax Rebate", June 2010;

66. Revenue Form 51A402, "Vendor Assignment Agreement for Sales at a Qualifying Public Facility", June 2010;

1 67. Revenue Form 51A600, "Application for Kentucky Disaster Relief Sales and
2 Use Tax Refund", April 2012;
3 68. Revenue Form 51A601, "Information Sharing and Assignment Agreement for
4 Disaster Relief Refund Claims", April 2012;
5 69. Revenue Form 51A602, "Expenditure Report for Building Materials Disaster
6 Relief Refunds", April 2012;
7 70.[~~67~~]. Revenue Form 51F008, "Federal Government Exemption from Kentucky
8 Sales and Use Tax", January 2008;
9 71.[~~68~~]. Revenue Form 51F009, "Purchase Exemption Notification", January
10 2008;
11 72.[~~69~~]. Revenue Form 51F010, "Energy Direct Pay Authorization", January
12 2008;
13 73.[~~70~~]. Revenue Form 51F010(a), "Utility Gross Receipts License Tax (UGRLT)
14 Exemption Authorization", January 2008; and
15 74.[~~71~~]. Revenue Form 51F010(b), "Energy Direct Pay - Utility Gross Receipts
16 License Tax Exemption Authorization", January 2008;
17 (b) Telecommunications provider tax - referenced material:
18 1. Revenue Form 75A001, "Telecommunications Tax Receipts Certification
19 Form", December 2005;
20 2. Revenue Form 75A002, "Telecommunications Provider Tax Return", March
21 2006;
22 3. Revenue Form 75A002(I), "Instructions for Telecommunications Provider Tax
23 Return", July 2006;

1 4. Revenue Form 75A005, "Telecommunications Tax Complaint Form", April
2 2011; and
3 5. Revenue Form 75A900, "Telecommunications Tax Application", December
4 2005.
5 (2) This material may be inspected, copied, or obtained, subject to applicable
6 copyright law, at the Kentucky Department of Revenue, 501 High Street, Frankfort,
7 Kentucky 40620, or at any Kentucky Department of Revenue Taxpayer Service Center,
8 Monday through Friday, 8 a.m. to 5 p.m. (33 Ky.R. 3084; Am. 3336; eff. 6-1-2007; 35
9 Ky.R. 82; 576; 760; eff. 10-31-08; 36 Ky.R. 129; 555; eff. 10-2-2009; 37 Ky.R. 755; Am.
10 1172; eff. 12-3-2010.)

Approved:

Thomas B. Miller, Commissioner
Department of Revenue

12/23/13
Date

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on February 21, 2014 from 10:00a.m. to 12:00p.m., in Room 381, Capitol Annex Building, Frankfort, Kentucky 40601. Individuals interested in being heard at this hearing shall notify this agency in writing by five (5) workdays prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until February 28, 2014. Send written notification of intent to be heard at the public hearing or written comments on the proposed amended administrative regulation to the contact person.

Contact Person: Lisa Swiger, Staff Assistant, Department of Revenue, Finance and Administration Cabinet, 501 High Street, Frankfort, KY, 40601, (502) 564-9826 (telephone), (502) 564-2541 (fax).

REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Administrative Regulation #: 103 KAR 3:020.

CONTACT PERSON: Lisa Swiger, Department of Revenue, 501 High St., Frankfort, Kentucky, 40601, (502) 564-9526 (telephone), (502) 564-2541 (fax)

(1) Provide a brief summary of:

(a) What this administrative regulation does: KRS 131.130(3) authorizes the Department of Revenue to prescribe forms necessary for the administration of any revenue law by the promulgation of an administrative regulation incorporating the forms by reference. This administrative regulation incorporates by reference the required revenue forms used in the administration of Sales and Use Tax and Telecommunications Excise and Gross Revenues Tax by the Department of Revenue.

(b) The necessity of this administrative regulation: This administrative regulation is necessary in order for the Department of Revenue to meet the requirements of KRS Chapter 13A.110 which requires that forms required to be submitted by a regulated entity shall be included in an administrative regulation.

(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 131.130(3) authorizes the Department of Revenue to prescribe forms necessary for the administration of any revenue law by the promulgation of an administrative regulation incorporating the forms by reference. This administrative regulation incorporates by reference the required revenue forms used in the administration of the Sales and Use Tax and the Telecommunications Excise and Gross Revenues Tax by the Department of Revenue.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation incorporates by reference the required revenue forms used in the administration of the Sales and Use Tax and Telecommunications Excise and Gross Revenues Tax by the Department of Revenue.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: This amendment provides updated form information.

(b) The necessity of the amendment to this administrative regulation: This amendment is necessary to ensure that the most recent versions of forms are referenced.

(c) How the amendment conforms to the content of the authorizing statutes: This amendment incorporates the most recent forms by reference as authorized by KRS 131.130(3).

(d) How the amendment will assist in the effective administration of the statutes: This amendment informs taxpayers of the most recent versions of forms that should be used to file their tax returns.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: All Kentucky taxpayers and their representatives will be affected by the listing of forms administered

by the Department of Revenue in an administrative regulation. Local government will be affected to the extent they utilize forms administered by the Department of Revenue. The Department of Revenue will be affected to the extent that it administers the referenced forms.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: No actions will have to be taken by the taxpayers or local governments to comply with this administrative regulation.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): There will be no anticipated cost incurred by the taxpayer or local government.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): Taxpayers will be able to reference all sales and use and telecommunications excise and gross revenues tax forms in one location.

(5) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially: The Department of Revenue will not incur additional costs as the result of this regulation.

(b) On a continuing basis: The Department of Revenue will not incur additional costs as the result of this regulation.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Department of Revenue agency funds.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new or by the change if it is an amendment: This administrative regulation does not require an increase in fees or funding.

(8) State whether or not this administrative regulation established any fees or directly or indirectly increased any fees: This administrative regulation does not establish or increase any fees either directly or indirectly.

(9) TIERING: Is tiering applied? Tiering was not applied because the requirements of this regulation apply to every taxpayer.

FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

Administrative Regulation #: 103 KAR 3:020

CONTACT PERSON: Lisa Swiger, Department of Revenue, 501 High St., Frankfort, Kentucky, 40601, (502) 564-9526 (telephone), (502) 564-2541 (fax)

1. What units, parts or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? The Department of Revenue will be impacted by this administrative regulation.

2. Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 131.130(3).

3. Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. There will be no effect on expenditures or revenue of a state or local government agency as a result of this administrative regulation.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? N/A

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? N/A

(c) How much will it cost to administer this program for the first year? N/A

(d) How much will it cost to administer this program for subsequent years? N/A

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):
Expenditures (+/-):
Other Explanation:

2013
103 KAR 3:020
Summary of Forms
Incorporated by Reference

(1) Revenue Form 51A102, "Kentucky Sales and Use Tax Worksheet", effective January 2012, Form used by a use tax permit holder to report total receipts, itemized deductions, amount subject to Kentucky use tax and total amount of Kentucky sales and use tax due for a particular reporting period. This form was revised to reflect the interest rate change the Department of Revenue charges for past due taxes. The rate changed from 5% to 6%.

(2) Revenue Form 51A102E, "Kentucky Sales and Use Tax Worksheet - Electronic Funds Transfer", effective January 2012, is a form used by a Kentucky sales and use tax permit holder who remits payment via electronic funds transfer to report total receipts, itemized deductions, amount subject to Kentucky use tax and total amount of Kentucky sales and use tax due for a particular reporting period. This form was revised to reflect the interest rate change the Department of Revenue charges for past due taxes. The rate changed from 5% to 6%.

(3) Revenue Form 51A103E, "Kentucky Accelerated Sales and Use Tax Worksheet - Electronic Funds Transfer" effective January 2012, is a form submitted on a monthly basis by a Kentucky sales and use tax permit holder to report total receipts, itemized deductions, amount subject to use tax, and total amount of sales and use tax due on an accelerated basis and remitted via electronic funds transfer. This form was revised to reflect the interest rate change the Department of Revenue charges for past due taxes. The rate changed from 5% to 6%.

(4) Revenue Form 51A260, "Streamlined Sales and Use Tax Agreement-Certificate of Exemption", effective January 2012, is a certificate presented to a seller by a purchaser to claim that tangible personal property, digital property, or certain services purchased from the seller qualifies for exemption. This form was revised to add the state of Georgia as a member state of the Streamlined Sales and Use Tax Agreement.

(5) Revenue Form 51A600, "Application for Kentucky Disaster Relief Sales and Use Tax Refund", effective April 2012, to be completed by the Legal Building Owner to request a sales and use tax refund.

(6) Revenue Form 51A601, "Information Sharing and Assignment Agreement for Disaster Relief Refund Claims", effective April 2012, to be completed by the Legal Building Owner and other related parties to ensure compliance with taxpayer confidentiality laws (KRS 131.190; 131.081(15); 131.990).

(7) Revenue Form 51A602, "Expenditure Report for Building Materials Disaster Relief Refunds", effective April 2012, to be completed by the Legal Building Owner detailing all building materials purchased to repair or replace a building in a disaster

area and the total corresponding Kentucky sales and use tax paid and submitted to the Department of Revenue.