

Donate to the Team Eastern Kentucky Flood Relief Fund at teamekyfloodrelieffund.ky.gov (<https://secure.kentucky.gov/FormServices/Finance/EKYFloodRelief>). Resources for flood victims can be found at governor.ky.gov/flood-resources (<https://governor.ky.gov/flood-resources>).

Sales & Use Tax

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Online Filing and Payment Mandate for Sales and Excise Tax Returns Begins with the October 2021 Tax Period (</News/Pages/Online-Filing-and-Payment-Mandate-for-Sales-and-Excise-Tax>Returns-Begins-with-the-October-2021-Tax-Period.aspx>) (10/30/21)

Agriculture Exemption Number FAQs (</Business/Sales-Use-Tax/PublishingImages/Pages/default/FAQs%20for%20AGRICULTURE%20EXEMPTION%20APPLICATION%20-%205-6-22.pdf>) (05/06/22)

Agriculture Exemption Number Search (<https://supers.dor.ky.gov/>)

Disaster Relief: Sales and Use Tax FAQs (</Business/Sales-Use-Tax/PublishingImages/Pages/default/Disaster%20Relief%20-%20Sales%20and%20Use%20Tax%20FAQs%20-%209-6-22.pdf>) (09/06/22)

Kentucky Sales and Use Tax is imposed at the rate of 6 percent of gross receipts or purchase price. There are no local sales and use taxes in Kentucky. Sales and Use Tax Laws are located in Kentucky Revised Statutes Chapter 139 (<https://apps.legislature.ky.gov/law/statutes/chapter.aspx?id=37663>) and Kentucky Administrative Regulations - Title 103 (<https://apps.legislature.ky.gov/law/kar/TITLE103.HTM>).

Sales Tax is imposed on the gross receipts derived from both retail sales of tangible personal property, digital property, and sales of certain services in Kentucky.

Use Tax is imposed on the purchase price of tangible personal property, digital property purchased for storage, use or other consumption in Kentucky. The use tax is a "back stop" for sales tax and generally applies to property purchased outside the state for storage, use or consumption within the state.

The Kentucky Sales & Use Tax returns (forms 51A102, 51A102E, 51A103, 51A103E, and 51A113) are not available online or by fax.

The forms are scannable forms for processing purposes. Failure to use the original forms delays processing, could lead to transposition errors and may cause your return to be considered late. If the original is lost, please call (502) 564-5170, or visit one of the Department of Revenue's field offices (</Get-Help/Pages/Service-Centers.aspx>) for replacement.

Current Sales & Use Tax Forms

Searching within **Forms**

Kentucky Resale Certificate Current, 2021 - 51A105 - Fill-in (https://revenue.ky.gov/Forms/51A105%20(11-21).pdf)
Streamlined Sales Tax Certificate of Exemption Current, 2021 - 51A260 - Fill-in (https://revenue.ky.gov/Forms/KY%20Form%2051A260%20(12-21)%20exemption%20certificate.pdf)
Application for Agriculture Exemption Number Current - 51A800 - Fill-in (https://revenue.ky.gov/Forms/51A800%20(4-21)_fill-in.pdf)
Application for Energy Direct Pay Authorization Current - 51A109 - Basic (https://revenue.ky.gov/Forms/51A109(1-21)%20(003).pdf)
Certificate of Exemption Machinery for New and Expanded Industry Current - 51A111 - Basic (https://revenue.ky.gov/Forms/51A111%20(9-21).pdf)
Application for Direct Pay Authorization Current - 51A112 - Basic (https://revenue.ky.gov/Forms/51A112(9-21).pdf)
Consumer's Use Tax Return Current - 51A113(O) - Basic (https://revenue.ky.gov/Forms/51A113(O)(9-21).pdf)
Use Tax Compliance Inquiry Worksheet Current - 51A116 - Fill-in (https://revenue.ky.gov/Forms/51A116%20(1-21).pdf)
Application for Purchase Exemption Current - 51A125 - Basic (https://revenue.ky.gov/Forms/51A125(8-17).pdf)
Purchase Exemption Certificate Current - 51A126 - Basic (https://revenue.ky.gov/Forms/51A1261209.pdf)

Out-of-State Purchase Exemption Certificate Current - 51A127 - Basic
(<https://revenue.ky.gov/Forms/51A1271209.pdf>)

Solid Waste Recycling Machinery Exemption Certificate Current, 2021 - 51A128 - Basic
([https://revenue.ky.gov/Forms/51A128%20\(10-21\).pdf](https://revenue.ky.gov/Forms/51A128%20(10-21).pdf))

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Supplementary Schedules

- **Motor Vehicle** (<https://revweb.ky.gov/KYFORMS/MVD>) (51A135)
- **Aviation Fuel Dealers** (<https://revweb.ky.gov/KYFORMS/AVFUEL>) (51A131)
- **Equine Breeders** (<https://revweb.ky.gov/KYFORMS/EQUINE>) (51A132)
(<http://205.204.134.17/kyforms/equine.aspx>)

Remote Retailers

HB 487, effective July 1, 2018, requires remote retailers with 200 or more sales into the state or \$100,000 or more in gross receipts from sales into the state to register and collect Kentucky sales and use tax. The transaction and gross receipts thresholds are based on the previous or current calendar year sales. These thresholds are the same as confirmed in the Wayfair US Supreme Court decision. DOR recognizes there may be some planning and preparatory steps remote retailers may need to address before collections begin. However, retailers whose only obligation to collect Kentucky sales and use tax relates to this law change should begin a good faith effort to come into compliance with these new reporting requirements as soon as practicable.

Affected retailers should be registered and collecting Kentucky sales and use tax by October 1, 2018. If there are concerns about complying with this timeframe, please contact DOR directly for further assistance at KRC.WebResponseSalesTax@ky.gov (<mailto:KRC.WebResponseSalesTax@ky.gov>).

Streamlined Sales Tax

The Streamlined Sales Tax Agreement is a compact of state joining together to give common definitions and rules for Sales and Use Taxes across the participating states.

Additional SST Resources

- 2022 SST Recertification Letter (</Business/Sales-Use-Tax/PublishingImages/Pages/default/SST%20-%20Recertif%20-%20207-28-2022.pdf>) (7/28/22)
- 2022 Taxability Matrix (<http://sst.streamlinedsalestax.org/otm/>)
- 2022 Certificate of Compliance (<http://sst.streamlinedsalestax.org/coc/>)
- Kentucky State Specifications for Streamlined Sales Tax Participants - Contacts (</Business/Sales-Use-Tax/Documents/SST%20State%20Specs%20-%20208-14-19.pdf>) (8/14/19)
- Find Out More About Streamlined Sales Tax (</Business/Sales-Use-Tax/Pages/Streamlined-Sales-Tax.aspx>)

Stay Connected!

Get the latest Revenue Sales Tax news and updates directly in your inbox.

Sign me up! (https://public.govdelivery.com/accounts/KYFAC/subscriber/new?topic_id=KYFAC_20)

Sales Tax News Items

- Sales Tax Facts - December 2022
(</News/Publications/Sales%20Tax%20Newsletters/Sales%20Tax%20Facts%202022%20-%20Dec.pdf>)
(2/1/23)
- Disaster Relief Information (</Business/Sales-Use-Tax/PublishingImages/Pages/default/Disaster%20Relief%20Information%20-%2009-6-22.pdf>) (9/06/22)
- 2019 Kentucky Tax Changes (</News/Pages/2019-Kentucky-Tax-Changes.aspx>)
- Nonprofit Sales Tax Exemption Effective March 26 (</News/Pages/Non-profit%20Sales%20Tax%20Exemption%20Goes%20Into%20Effect%20March%2026.aspx>)
- Sales of Taxable Services to Builders and Contractors (</News/Pages/Clarification-Regarding-Sales-of-Taxable-Services-to-Builders-and-Contractors.aspx>)

Frequently Asked Questions

- Motor Vehicle Usage Tax (</Business/Sales-Use-Tax/Documents/Motor%20Vehicle%20Usage%20Tax%20FAQs.pdf>) (9/30/2019)
- Sales Tax (</Business/Sales-Use-Tax/Documents/FAQ%20Sales%20and%20Use%20Tax%202016.pdf>)
(9/30/2019)
- Use Tax Info & Look-Up Table (</Individual/Consumer-Use-Tax/Pages/default.aspx>) (9/30/2019)

Links to Published Guidance

- Classification of Products as Candy or Food or Food Ingredients
(/Documents/AppendixN_CandyProduct91114.pdf)
- Disaster Assistance through Sales Tax Refunds on Building Materials (</Business/Sales-Use-Tax/PublishingImages/Pages/default/Disaster%20Assistance%20through%20Sales%20Tax%20Refunds%20on%20Building%20Materials.pdf>) (4/13/2020)
- Filing Example for Online Travel Bookings Processed On or After January 1, 2023
([https://revenue.ky.gov/_layouts/download.aspx?SourceUrl=https://revenue.ky.gov/Business/Sales-Use-Tax/PublishingImages/Pages/default/OTC%20\(004\).docx](https://revenue.ky.gov/_layouts/download.aspx?SourceUrl=https://revenue.ky.gov/Business/Sales-Use-Tax/PublishingImages/Pages/default/OTC%20(004).docx)) (11/22/22)
- Health Care List (Appendix L) (</Business/Sales-Use-Tax/PublishingImages/Pages/default/appendix-l-health-care-list-2018-5-2.pdf>) (10/7/2020)
- Kentucky Retail Packet ([/Business/Sales-Use-Tax/Documents/Retail%20Packet%20\(11-17\).pdf](/Business/Sales-Use-Tax/Documents/Retail%20Packet%20(11-17).pdf))
- Sales of Taxable Services to Builders and Contractors ([/Business/Sales-Use-Tax/PublishingImages/Pages/default/Sales%20of%20Taxable%20Services%20to%20Builders%20and%](/Business/Sales-Use-Tax/PublishingImages/Pages/default/Sales%20of%20Taxable%20Services%20to%20Builders%20and%20)

20Contractors%20-%205-30-19.pdf) (5/30/2019)

- Sales Tax Facts Newsletters (/News/Publications/Pages/Sales-Tax-Facts.aspx)

Pay Sales and Use Tax

Electronic payment (<https://epayment.ky.gov/EPAY>): Choose to pay directly from your bank account or by credit card. Service provider fees may apply.

Tax Payment Solution (TPS) (<https://secure.kentucky.gov/dor/payment/web/login.aspx>) Register for EFT payments and pay EFT Debits online.

Sales and Use Tax Electronic Filing (<https://onestop.efile.ky.gov/efilelanding.html>)

Mail a check or money order made payable to "KY State Treasurer" to

KY Department of Revenue

Frankfort, KY 40619

All tax payment and e-file options (/Collections/Pages/E-file-Payment-Options.aspx)

Other Tax Organizations

Federation of Tax Administrators (FTA) (<http://www.taxadmin.org/>)

Internal Revenue Service (IRS) (<https://www.irs.gov/>)


Streamlined Sales Tax Governing Board (<http://streamlinedsalestax.org/>)


Multistate Tax Commission (MTC) (<http://www.mtc.gov/>)


Southeastern Association of Tax Administrators (SEATA) (<http://seatastates.org/index.htm>)

Streamlined Sales Tax (<http://revenue.ky.gov/Business/Sales-Use-Tax/Pages/Streamlined-Sales-Tax.aspx>) -
KY Information

Sales & Use Tax

 **Phone** (502) 564-5170 (tel:(502) 564-5170)

 **Fax** (502) 564-2041

 **Address**

Kentucky Department of Revenue

Division of Sales and Use Tax

Station 67

PO Box 181

Frankfort, KY 40602-0181

Email Send us a message (<https://revenue.ky.gov/Get-Help/Pages/Contact-Us.aspx?subject=Sales%20Tax>)

Download the [Taxpayer Bill of Rights \(/Get-Help/Documents/DORTaxpayerRights.pdf\)](/Get-Help/Documents/DORTaxpayerRights.pdf)

The Kentucky Department of Revenue conducts work under the authority of the [Finance and Administration Cabinet. \(http://finance.ky.gov/\)](http://finance.ky.gov/)

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