

325.445 Accountant or attorney may act as agent of client for specified activities.

A certified public accountant licensed in the Commonwealth under the provisions of this chapter, or an attorney licensed to practice law in the Commonwealth of Kentucky, with express authorization of a client may act as an agent of that client to:

- (1) Complete, sign, and file an application for a seller's permit to do business as provided in KRS 139.240;
- (2) Complete, sign, and file an application for a seller's permit for any out-of-state retailer who is not required to file for the collection of use tax under KRS 139.340 but is seeking to do so on a voluntary basis as provided by KRS 139.700;
- (3) Complete, sign, and file an application for a certificate of registration to sever or process coal in this state as required by KRS 143.030; and
- (4) Complete, sign, and file an application for an employer's withholding, corporation income, and corporation license tax registration numbers as may be required by KRS 131.130.

Effective: July 1, 2004

History: Amended 2003 Ky. Acts ch. 124, sec. 33, effective July 1, 2004. -- Created 2002 Ky. Acts ch. 44, sec. 1, effective July 15, 2002.