



A CHECKLIST FOR CHANGING YOUR DOMICILE

Your state of domicile is the state where you primarily live. If you are ready to change your state of domicile, make sure you demonstrate your intention to make your new state of residence your permanent home. This checklist highlights some (not all) of the elements taxing authorities may examine should your change of domicile come into question. Certain states have specific requirements. It is important to learn of the state specific requirements of your new home state.

We also strongly recommend that, when changing residence, you visit your estate planning lawyers and have them check your key documents and the titling of your assets. Consider discussing your change with your tax advisors to make sure you handle your move properly.

TAKE RESIDENCE – MOVE IN

Principal residence and residential property ownership

- Own, lease or occupy a dwelling in your new state.

Physical presence

- Spend as much time in your new state as practical (preferably at least six months and a day).
- Keep a diary of days spent in each location and all travel records.
- Consider using an app to track your state residency for tax purposes (for example Taxbird).

File for property tax benefits

- Many states offer residents property tax benefits such as an annual tax credit or a cap on the increase in the assessed value of your home. You should also give up any in-state resident benefits in your prior state of residence. It is important to notify the local taxing authorities (in both your former state and your new state) of your change in residence status.

File declaration of domicile or homestead

- File a Declaration of Domicile or Homestead and have it recorded in the public records in your new county of residence.

GENERATE DOCUMENTARY EVIDENCE

Change driver's license and automobile registration

- Obtain a driver's license in your new state.
- Change the registration of your automobile to your new state.

Voter's registration

- Register to vote in your new state.
- Vote—preferably in person.

U.S. income and other tax returns

- File your U.S. income tax return and make quarterly estimated tax payments using your new address.
- Consult with your accountant or other tax advisor about whether you should:
 - Discontinue filing resident income tax returns in your former state.
 - Notify tax officials in your former state of your change of residence.

Update estate planning documents

- Change your will (and revocable trust) to recite that you are a resident of your new state.
- Have your estate plan reviewed by an estate planning lawyer in your new state.
- Execute your estate planning documents in your new state.

Change address

- Change your address on all important legal documents.

Insurance

- Register your new address with:
 - Your insurance company.
 - Social Security Administration.

Doctors and hospitals

- Change all your personal physicians to ones located in your new state of domicile.

Passports

- If possible, change the residence listed on your passport, or at a minimum, make sure any new application for passport reflects your new state of domicile.

MAKE SURE BANKING RECORDS REFLECT THE CHANGE

Update accounts

- Change your mailing address to your new state on all your bank and financial accounts.

Checks

- Have any checks paid to you on paper (income, pension, and dividend) mailed to your new address.

Safe deposit boxes

- Rent one or more safe deposit boxes in your new state.
- Place personal and valuable items in them.
- Surrender any safe deposit boxes in your former state.

HANDLE PERSONAL MATTERS IN YOUR NEW STATE

Mail and media

- Use your new address for:
 - Subscriptions to periodicals and online accounts.
 - Discontinue subscriptions to local newspapers and periodicals in your former state and subscribe to local newspapers in your new state.

Memberships

- Transfer any membership you have in a religious organization to a house of worship in your new state.
- Join clubs in your new state.
- Change status in out-of-state membership clubs from resident to non-resident.
- Surrender membership in any club outside of your new state if local residence is a condition to holding the membership.

Personal property

- Relocate personal effects, such as artwork, family heirlooms and photos, and other personal articles to your new state.
- Charitable giving—Consider shifting charitable giving to organizations in your new state.

SPECIAL CONSIDERATIONS FOR BUSINESS OWNERS

Consider business interests

- If you own an interest in a closely held business, notify the entities of your change of address so that 1099s and K-1s are issued to you at the new address.

Transact business

- Use your new address in all business correspondence.
- Talk with your tax advisor about any business interests in other states.