

Tax News

June 2007

Establishing and Maintaining Legal Domicile in Florida

- A. Declaration of Domicile filed with the Clerk of the Court, county of residence.
- B. Declaration of residence in will or codicil.
- C. Registering to vote and voting in Florida — county, city, town, or other subdivision.
- D. Notice to taxing and voting officials of previous residence that one has become a resident of Florida.
- E. Rescission of Michigan homestead exemption if one owned property that qualified for such exemption.
- F. Application for homestead exemption if one owns property that qualifies for such exemption.
- G. Florida auto registration; Florida driver's license.
- H. Recital of Florida residence in all deeds and other documents.
- I. When registering at hotel or otherwise, give Florida residence always. If mail is to be forwarded elsewhere, give separate address "for forwarding of mail."
- J. The physical presence in Florida of securities is not essential, nor is the Florida address for receipt of dividends where there is a valid reason for convenience to the contrary.
- K. It is desirable to spend as much time as possible in Florida, particularly during the first year of residence. However, physical presence in Florida for any specific period of time is not required. Intent, as evidenced by the factors listed above, is the important thing. One can travel as much as one wishes, but should always consider "Florida" as home. It is important, particularly during the first couple of years, to remain out of Michigan for at least seven (7) months of the year in the aggregate.
- L. Florida license plate(s) for your automobile(s). You will be required to present evidence of automobile liability insurance. You should obtain Florida no-fault insurance for your automobile(s) in Florida.
- M. Within ten days from the date you officially become a Florida resident, you obtain a Florida driver's license. Examination for a driver's license is conducted by the Florida Highway Patrol, Division of Driver's Licenses, Monday through Friday. Florida driver's licenses will be issued upon passing an eye examination and answering simple multiple choice questions correctly. We suggest that, prior to taking this examination, you study the Florida Driver's Handbook.
- N. Your accountant should file your Federal Income Tax Return with the Internal Revenue Service with:

Internal Revenue Service
Southeast Region
Atlanta, Georgia 31101

Your tax return should indicate your Florida address.
- O. Your accountant should notify Michigan tax authorities that your Michigan state income tax return will be your final Michigan tax return as of the date on which you transfer your legal residence (domicile) from Michigan to Florida.
- P. Notify the Social Security Administration of your change of address.
- Q. Where practical and feasible, transfer checking accounts to Florida; or, alternatively, your Florida checking account should be your major checking account, and your Michigan checking account should have a nominal balance. If a checking account is maintained in Michigan, that account should note both your Florida address and your Michigan address.

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- R. Application for renewal of your passports should recite your Florida address as your residence.
- S. Major charge accounts should be billed to your Florida address.
- T. Northern, as well as Florida, clubs should be notified of the change of your legal address so that club membership rolls will indicate that your legal residence is your Florida address. If practical, consider changing to non-resident member status outside of Florida.
- U. Obtain a safe deposit box in Florida for the safekeeping of important documents, such as your birth certificate, deeds, bills, etc. You should close out any safe deposit box you may have elsewhere.
- V. Your will and trust agreement should be updated and coordinated to conform to Florida law; this may be done by a codicil or amendment executed in Florida.
- W. If you have Blue Cross Blue Shield coverage, you should consider transferring that coverage to Florida.
- X. All income checks, pension, dividends interest, etc., received directly from the paying company should be sent to your Florida address.



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