

## ESTABLISHING A FLORIDA DOMICILE

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Every year thousands move to Florida. They move here to escape harsh climates elsewhere but also, in some cases, to escape harsh taxation. Comparatively speaking, Florida's tax system is preferable to that of many other states since Florida imposes no income tax on individuals and also, in effect, imposes no estate or inheritance tax on decedent's estates. These benefits extend, however, only to persons who change their permanent residence, or "domicile," to Florida.

To change your domicile to Florida you must reside here and intend to make Florida your permanent home. To reflect your intent to change your domicile to Florida you should take certain steps to maximize your contacts with the State of Florida and reduce or eliminate your contacts with your prior domicile. To increase Florida contacts and decrease contacts with your prior domicile:

1. **Spend more time at your Florida residence each year than you do anywhere else.** Ideally, spend more than six months each year in Florida. The amount of time you spend at your Florida residence as compared with any other residence is a very important factor in legal proceedings to determine residence.
2. **Sell your former residence and other real property in your former state of domicile.** Most states view the ownership of real property within their borders which is used as a residence as an important factor in determining whether you were domiciled in the state. Additionally, if you die owning real property within the state you may be subject to estate or inheritance tax on that property even if the state agrees that you were not domiciled there, and it usually is necessary to have a separate probate proceeding in that state in order to transfer title to the real property to your beneficiaries. If you must maintain a residence in your former state of domicile, sell the property you own and rent instead.
3. **Transfer your bank accounts, brokerage accounts and the contents of any safe deposit boxes and other personal property to Florida.** *Another possible benefit of moving your accounts to Florida:* some states freeze joint bank accounts and safe deposit boxes at death and will not release them until they are satisfied that all their taxes have been paid. There is no Florida law requiring that joint accounts be frozen to insure payment of taxes.
4. **If you are engaged in a business, to the extent possible operate it from Florida and limit your business activity in your former state of domicile.**
5. **Make a declaration of your Florida domicile.** A Declaration of Domicile form is attached. The form must be completed, executed in the presence of a notary public and then recorded at the clerk's office (ask for the recording clerk). Cost of recording is \$6.00, they will notarize the form and record it for \$8.00.

6. **If a Florida homeowner, apply for homestead exemption at the county property appraiser's office.** To be effective for the current year, new applications must be filed prior to March 1.
7. **Get a Florida driver's license and Florida license tags.**
8. **File Florida intangible personal property tax returns, if required.**
9. **Register to vote in Florida; notify election authorities in previous place of residence of this change.** You may register to vote at the Martin County Courthouse, any Martin County public library, or any driver's license office.
10. **Use your Florida address as your permanent address on all documents and transactions. Where possible, on existing records change your address to your Florida address.** For instance, notify credit card companies, remitters of interest and dividends on securities and the Social Security Administration of your Florida address.
11. **Consider executing a new will declaring your Florida domicile.**
12. **File your federal income tax return with the appropriate IRS office, using your Florida address.** In most cases, this will be: Department of the Treasury, Internal Revenue Service Center, Atlanta, GA 39901.
13. **Notify the taxing authority in your former state of domicile that you have changed your domicile.** This can be done by a letter enclosing a copy of the declaration of domicile filed in Florida.
14. **Stop filing resident income tax returns with your former state of domicile.**
15. **Transfer religious and club memberships to Florida chapters of these organizations, if possible. Where this is not possible, join local organizations.**

**This publication is designed to provide accurate and authoritative information in regard to the subject matters covered. It is published with the understanding that in this publication the author is not engaged in rendering legal, accounting, or other professional service. If legal advice or other expert assistance is required, the services of a competent professional person should be sought. (From a Declaration of Principles jointly adopted by a committee of the American Bar Association and a committee of Publishers and Associations.)**

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**DECLARATION OF DOMICILE**

STATE OF FLORIDA        )  
                                  )ss  
COUNTY OF MARTIN     )

This is my Declaration of Domicile in the State of Florida that I am filing this day in accordance and in conformity with Section 222.17, Florida Statutes.

I, \_\_\_\_\_, became a bona fide resident of the State of Florida on \_\_\_\_\_ and I reside in Martin County, Florida at:

Address: \_\_\_\_\_  
          \_\_\_\_\_  
          \_\_\_\_\_

This statement is to be taken as my declaration of actual legal residence and permanent domicile in this State and County, to the exclusion of all others. I further certify that I will comply with all requirements of a legal resident of this State.

My former legal residence was in the City of \_\_\_\_\_, State of \_\_\_\_\_.

I understand that there is a penalty for perjury; perjury is a Felony and is punishable by incarceration in the State Department of Corrections.

\_\_\_\_\_  
Print name: \_\_\_\_\_

Sworn to and subscribed before me on \_\_\_\_\_, 2008, by \_\_\_\_\_ (please check one of the following)  who is personally known to me, or  who produced a \_\_\_\_\_ (type of identification) as identification.

(NOTARY SEAL)

\_\_\_\_\_  
NOTARY PUBLIC  
Print name: \_\_\_\_\_  
My commission expires: \_\_\_\_\_