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ESTABLISHING FLORIDA DOMICILE

There is no “bright-line” test to establish domicile in Florida. A Florida court will review a person’s particular “facts and circumstances” to determine whether such person is domiciled in Florida. The actions set forth below can be taken to establish favorable facts and circumstances indicating that you are domiciled in Florida. Again, as there is no bright-line test, the more actions you take, the more likely you will be considered domiciled in Florida.

1. File a Florida Declaration of Domicile in the Office of the Clerk of the Circuit Court in the county in which you reside and mail a copy of the declaration to the tax authority in the former state of domicile. We can assist you with this filing.
2. File declaration of non-domicile with the State and County of your former State of domicile, if available.
3. On or before March 1st, apply for the Homestead Exemption for your Florida residence. In order to be eligible for this exemption, you must have been a resident on or before January 1st, and have owned your residence on that date. In order to qualify for the Homestead Tax Exemption, the property must be real estate which in good faith constitutes your intended permanent residence.
4. Declare in your Will or Trust that you are a legal resident of the State of Florida.
5. Register to vote in Florida and vote as soon as you are eligible.
6. Transfer all bank accounts, safe deposit boxes and securities to a Florida bank.
7. Register your automobiles and boats, if applicable, in Florida and obtain a Florida "unrestricted" driver's license.
8. File your Federal income tax return with the IRS in Atlanta using your Florida address.
9. State that you are a resident of Florida in all business transactions and charitable activities, and when traveling out of state register as being from Florida and give a Florida address even if only a post office box.

10. Change the address on all your credit cards and insurance policies to your Florida address.
11. List Florida address on Passport.
12. List Florida residence as primary residence on all homeowner's insurance policies.
13. Cease all employment activity in the former State of domicile.
14. Give up fishing and hunting licenses in former State of domicile.
15. Place dependent children in Florida.
16. Move all professional relationships to Florida (lawyers, doctors, accountants, etc.).
17. Change social, religious and other national organization memberships to Florida affiliations or branches and register as a non-resident member with former organizations if possible.
18. Change your brokerage accounts to a Florida broker.
19. Move your pensions to Florida, if possible.
20. Remove your telephone listing from the phone book of your former State of domicile.
21. Be careful not to use automobile credit cards, other credit cards, former State of domicile bank accounts, and former State of domicile telephones in such a way as to raise any question as to the duration of time each year you spent in your former State of domicile. Airline reservation dates and use of country club privileges in your former State of domicile may likewise raise questions. Also, do not ask for any discount available only to residents of your former State of domicile, e.g., school tuition and state senior citizen discounts.
22. If you retain ownership in real estate in your former State of domicile, contemplate placing that property in a Florida revocable living trust and/or a partnership or other vehicle.