

# Statement to Determine State of Domicile

This form is issued under authority of Michigan Administrative Rule 206.5. Filing of this form is voluntary. Without the necessary information, the Michigan Department of Treasury will assume the individual was Michigan resident.

**Instructions:** Complete this form to clarify for the Michigan Department of Treasury your domicile for tax purposes. Michigan residents are subject to income tax on all taxable income from any source (MCL 206.110). You are a Michigan resident if your domicile is in Michigan.

Your domicile is where you have your permanent home. It is the place you plan to return to whenever you go away. You may have several residences, but you can have only one domicile at a time (MCL 206.18). That domicile continues until a new permanent home is established. Once established, your domicile can only change when these three criteria are met:

1. you have a specific intent to abandon your old domicile,
2. you have a specific intent to acquire a new domicile, and
3. you are physically living in your new domicile.

You must show specific proof of each of these criteria, Please answer each item below and provide attachments where requested.

<b>PART 1: GENERAL INFORMATION</b>	
Name (first, middle, last)	Social Security Number
What address did you file your last Michigan Income Tax Return from? (Number, Street, City, State, and ZIP Code)	
What address did you file your last Federal Income Tax Return from? (Number, Street, City, State and ZIP Code)	
<b>PART 2: SPECIFIC INTENT TO ABANDON YOUR OLD DOMICILE</b>	
A. If you are employed, have you been transferred? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, how long do you expect to be at your new location? <input type="checkbox"/> Permanent <input type="checkbox"/> Specify: _____ Years
B. Have you ever held a Michigan driver's license? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, what is its expiration date? _____
C. Are you registered to vote? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, where are you registered (city and state)? _____
D. Do you have a will? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, where will it be probated (state)? _____
E. What state is your car registered in? <input type="checkbox"/> Yes <input type="checkbox"/> No	What is the year on your license plate? _____
F. Do you or your spouse own or rent a home in Michigan? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, what do you intend to do with this property? _____ _____
<b>PART 3: SPECIFIC INTENT TO ACQUIRE A NEW DOMICILE</b>	
A. What is your intended address outside Michigan? (Number, Street, City, State and ZIP Code)	
B. Have you made a formal declaration of domicile in any other state? If yes, attach a copy of the declaration. <input type="checkbox"/> Yes <input type="checkbox"/> No	
C. Do you have a valid Driver's license from another state? If yes, attach a copy. <input type="checkbox"/> Yes <input type="checkbox"/> No	

D. Did you file a tax return in another state? If yes, attach a copy of the return.

Yes  No

#### PART 4: PHYSICALLY LOCATED IN YOUR NEW DOMICILE

A. Are you married?  Yes  No

If yes, will your spouse move to your new location?  Yes  No\*

B. Do you have dependents?  Yes  No

If yes, will they move to your new location?  Yes  No\*

\*If you answered no to either of these questions, attach an explanation.

List the name(s) and location(s) (city, state) of institutions where you have savings and checking accounts or safe deposit boxes. Attach additional sheets if necessary.

List the name(s) and location(s) (city, state) of any organizations that you belong to.

#### PART 5: STATEMENT TO DETERMINE STATE OF DOMICILE

Check one that applies.

My domicile is no longer in Michigan as of (date) \_\_\_\_\_. On this date, I had the specific intent to abandon my Michigan domicile. I had the specific intent to acquire my new domicile outside Michigan, and I was actually physically present in my new domicile. I understand that I must file a Michigan income tax return as a part-year resident for the year of change.

My domicile continues to be in Michigan. I understand that I must continue filing Michigan income tax returns as a resident.

Signature

Date