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STEPS TO FOLLOW IN ESTABLISHING FLORIDA DOMICILE

By Howard S. Krooks, Esq., CELA, CAP

An individual can have several residences, but only one domicile. Domicile refers to one's principal place of residence and once established, domicile will continue until changed. To change a domicile, one must move to another location with the intention to make the new location the place of domicile. The best proof of a person's domicile is where he or she says it is. However, courts and taxing authorities often look to objective factors in analyzing proof of intent. We strongly recommend that our clients desiring to establish a new domicile in Florida take as many of the following actions as possible:

1. Execute a Declaration of Domicile and file it in the Records Office in the county where your Florida residence is located.
2. Register to vote in the state of Florida.
3. Change the owner's registration for automobiles and/or boats to Florida.
4. Obtain a Florida driver's license.
5. File for Florida Homestead Exemption on your principal residence.
6. File income (and gift) tax returns with the Internal Revenue Service Center in Atlanta, Georgia.
7. Use your Florida address in all documents and records.
8. When traveling, use your Florida address as the residence when registering at hotels, motels, etc.
9. Change your homeowner's insurance policy to show your Florida residence as your principal address.
10. Most or all of your bank accounts and safe deposit box should be relocated to Florida.
11. All bills should be sent to your Florida address.
12. To the extent possible, resign from local clubs and organizations or obtain non-resident membership, and join Florida clubs and organizations.
13. To the extent possible, transact business from Florida.
14. Execute a Last Will and Testament declaring Florida as your residence.
15. Spend as much time as possible in Florida.

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