



Checklist for Change of Domicile From New York State to Domicile State

1. File a Domicile State Declaration of Domicile in the local County Clerk's Office, if applicable.
2. Pay Domicile State Tangible property taxes, if applicable.
3. File for Domicile State homestead exemption, if available.
4. File a nonresident New York income tax return, if required.
5. File the federal income tax with the proper IRS Center in Atlanta, Georgia.
6. Transfer safe deposit box contents and bank accounts to Domicile State. Have your Social Security check directly deposited into a Domicile State bank or mailed to your Domicile State address.
7. Close any bank accounts and/or securities brokerage accounts in your former state.
8. Change credit cards to Domicile State address.
9. Execute a new Domicile State Will (claiming Domicile State as domicile and taxing jurisdiction).
10. Refer to Domicile State residence in all deeds, contracts and other legal documents.
11. Where feasible, have family gatherings and social activities centered in Domicile State rather than in New York.
12. Change the address on your passport to a Domicile State address.
13. If you intend to invest in real estate or businesses, you should focus on those located in the Domicile State area rather than those located in the New York area.
14. Transfer works of art, expensive furniture, heirlooms and sentimental items to Domicile State.



15. Consider acquiring cemetery plots in Domicile State and make any funeral arrangement through a Domicile State funeral director.
16. Register your automobile in Domicile State.
17. Obtain a Domicile State resident driver license.
18. Register to vote in Domicile State.
19. Sell New York residence and purchase a residence in Domicile State or enter into a lease for rental for as long a term as practical.
20. Go to the Post Office. Get two copies of their change of address forms. Submit one copy, and have the other one notarized. Keep it to show the date.
21. Notify banks, brokers, attorneys, accountants, creditors, insurance companies of your new Domicile State address.
22. Establish charge accounts with Domicile State stores.
23. Use the Domicile State address when registering in hotels, etc.
24. Join Domicile State clubs, societies, fraternal organizations, temple or church; become a patron of local activities (symphony, theatre, etc.); and participate in charitable activities, fund raising for community affairs, etc. Resign from all New York social clubs or change your membership status in such clubs to “nonresident.”
25. Stop contributing to charities and political candidates in your old state, and tell them why. Auditors look at contributions closely.
26. Cultivate several relationships in Domicile State so you actually “feel” that you are part of the community and it is your home.
27. Get a Domicile State doctor and dentist and have all New York medical records forwarded to your new doctor and dentist.
28. Do not spend more than 182 days in New York State after you have changed your domicile to Domicile State.

RUSO LAW GROUP, P.C.

Estate Planning, Elder Law & Special Needs



NOTE: This memorandum is informational only and not legal advice. Also, this memorandum may not be accurate due to future changes in the law. If you have questions or are seeking legal advice, we recommend that you contact our firm.

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