

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 a 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 all of the following 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 three criteria.

Complete each part of the form. Check all boxes that apply for the tax year above, unless otherwise noted. Provide supporting documentation where requested.

PART A: GENERAL INFORMATION

Filer's Name (First, Middle Initial, Last)

Filer's Full Social Security Number (Example: 123-45-6789)

What was the address on your last Federal Income Tax Return? (Number, Street, City, State, ZIP Code)

PART B: SPECIFIC INTENT TO ABANDON YOUR OLD DOMICILE

1. ☐ You have been transferred into or out of Michigan due to employment.
 - a. The transfer was: ☐ Temporary ☐ Permanent
 - b. Where were you transferred? From: _____ To: _____ (State)
 - c. Enter date of transfer. From: _____ To: _____ (Month/Year)
2. ☐ You held a valid Michigan driver's license or Michigan identification card.
 - a. From: _____ To: _____ (Month/Year)
3. ☐ You were registered to vote.
 - a. Where were you registered? _____ (City and State)
4. ☐ Your car was registered.
 - a. Where was your car registered? _____ (State)
5. ☐ You have a will.
 - a. Where will it be probated? _____ (State)
6. ☐ You or your spouse owned or rented a home in Michigan.
 - a. What do you intend to do with this property? _____

PART C: SPECIFIC INTENT TO ACQUIRE A NEW DOMICILE

7. ☐ You have a residential address outside of Michigan.
 - a. What is your residential address outside of Michigan? (Number, Street, City, State, ZIP Code)

8. ☐ You filed a formal Declaration of Domicile in another state (or local government unit). Include a copy of the declaration.
9. ☐ You held a driver's license or identification card from another state. Include a copy of your license or card.
10. ☐ You filed other state income tax returns. Include copies of the other state returns.
 - a. List each state where you filed an income tax return: _____

PART D: PHYSICALLY LOCATED IN YOUR NEW DOMICILE11. ☐ You were married.a. ☐ Your spouse has moved to your new domicile location. If not, provide an explanation (include a separate sheet if necessary):

12. ☐ You had dependents.a. ☐ Your dependents have moved to your new domicile location. If not, provide an explanation (include a separate sheet if necessary):

13. For each of the following, check the box as it applies to the current year and indicate the location (State).

a. ☐ You have a primary banking institution and/or maintain a safe deposit box: _____b. ☐ You have a registered recreational vehicle (boat, snowmobile, etc): _____c. ☐ You maintain club memberships/organizations: _____d. ☐ You have a primary medical care provider: _____**PART E: OTHER INFORMATION**

14. You may use this space, or include a separate sheet, to further explain your answers or to make any additional statements that could help in determining your state of domicile.

PART F: STATEMENT TO DETERMINE STATE OF DOMICILE

15. Check the applicable box below (check only one box).

a. ☐ 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 part-year resident for the year of change.b. ☐ My domicile continues to be in Michigan. I understand that I must continue filing Michigan income tax returns as a resident.c. ☐ My domicile has not, nor has never been in Michigan. I understand that I may be required to file a Michigan income tax return if I have income taxable to Michigan (business income, income from Michigan casinos, etc).**PART G: CERTIFICATION AND SIGNATURE***I declare under penalty of perjury that I have examined this document, and to the best of my knowledge, it is true and complete.*

Signature

Date