

Domicile365 App User Guide

July 2023

iOS Software Version 14.17

Table of Contents

1	Introduction.....	3
1.1	....<i>Scope and Purpose</i>	3
2	Key Features	4
2.1	....<i>Enter Missing Days and Days For Periods Prior to App Installation</i>	4
2.2	....<i>Setting Alerts</i>	5
2.3	....<i>Searching</i>	6
2.4	....<i>Audit Logs</i>	7
2.5	....<i>Checking Day Counts</i>	8
2.6	....<i>Menu</i>	9
2.7	....<i>Trial and Paid Subscriptions</i>	10
2.8	....<i>Settings; Battery Use</i>	11
2.9	....<i>iOS Issues With Location Background Services and Permissions</i>	11
2.10	.... <i>Recording Locations With No Internet (iOS only)</i>	12
2.11	....<i>New or Replacement Phones</i>	13
2.12	....<i>Travel and Time Zone Changes</i>	13
2.13	....<i>Aircraft Travel</i>	13

1 Introduction

1.1 Scope and Purpose

This guide is designed to provide a walkthrough of the features and functions of the Domicile365 Application. This Application is designed to track your days spent in various locations for tax (including statutory resident and domicile monitoring and tax filing obligations), homestead, exemption and other compliance purposes. You may track by Country, State or City.

You can set an unlimited number of alerts by Country, State or City. Receive alerts by email and local notification on your phone as you reach various day thresholds. Check your alerts at any time.

Track days for employer-employee income tax withholding and non-resident income tax purposes. States impose non-resident income tax and employer income tax withholding based on days worked in-state (ranging from "first day" in state to 30-60 days in a calendar year) notwithstanding that you are not a resident or domiciliary.

Your location is generally recorded throughout the day using the highest level of accuracy supported by your phone (consistent with prudent battery use). Please note that the continuous tracking may have a minor impact on battery life and data usage since location is recorded in the cloud. The app has been optimized to limit battery usage.

Search by dates. Email detailed logs containing all recorded locations showing your location throughout each day in the selected range or all days. Use for audit and other purposes.

Manually enter missing dates for time periods before you activated the app for more complete analysis.

Separate calculator to check U.S. residency day count using special 3 year averaging rule.

Jurisdictions have become increasingly aggressive in asserting residency status. The burden of proof is generally on you to establish how many days you spent inside and outside the jurisdiction. Use this app to help carry your burden of proof and evidence what your day count is. With states and cities increasing their tax rates to all time highs, the stakes have never been higher.

2 Key Features

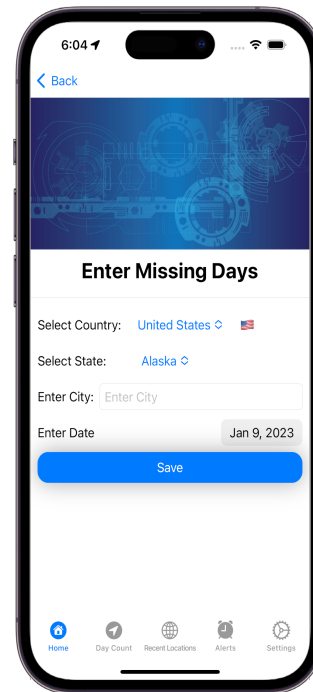
2.1 Enter Missing Days and Days For Periods Prior to App Installation.

In the event that you install the App and start your trial and/or regular subscription after a calendar or tax year has commenced, you can, if you choose, enter days and locations for days preceding the start of your subscription. To do so in the App, go to Settings | Enter Missing Days.

Similarly, in the unlikely event that your phone does not capture any location for a given day, you can go to Settings | Enter Missing Days. This can happen, for example, if your phone is off for the entire day or you are in a location where there is no cell phone service or WiFi (for example, if hiking/camping in the mountains, international travel where you do not have data services for your phone, etc...).

In addition, in certain instances, the App will periodically save your location (time, latitude and longitude only) when there is no internet or data services. These locations can be reverse geocoded into Country, State and City and then uploaded. To see what locations have been locally saved only, click the menu button in the upper right corner after login and click Locally Saved Locations. You will be able to swipe left on any entries to reverse geocode the locations and upload the resulting complete locations. You can also search for any specific days or time periods to see if there are locally saved locations that can be posted.

*If you have a significant number of missing days to enter, it is easier to enter them on the website (www.domicile365.com). Just login on the website



(same username/email and password as the App)
and select Missing Days from the top menu.

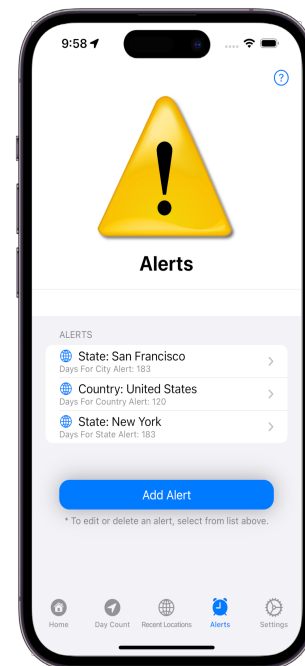
2.2 Setting Alerts

Alerts are a great way to keep track of days spent during the year in a particular jurisdiction (Country, State and/or City). Many jurisdictions provide that if you spend more than 183 days in a jurisdiction during a tax year, you become a resident for local tax purposes.

By setting an alert for those jurisdictions where you spend or anticipate spending material time, you better monitor your day counts to try to make sure you don't exceed the applicable day limits.

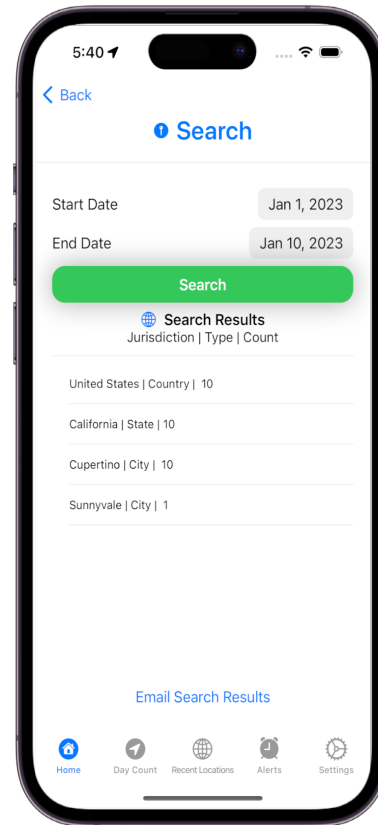
Once you set an alert, you can receive updates daily via email, see updates upon login to the App or on the website (<https://www.domicile365.com>) as well as get local notifications on your phone once you start getting close to the limit.

There are numerous ways to set up or modify alerts. Simply login to the App and you will see buttons to set, check and/or modify alerts on the bottom menu.



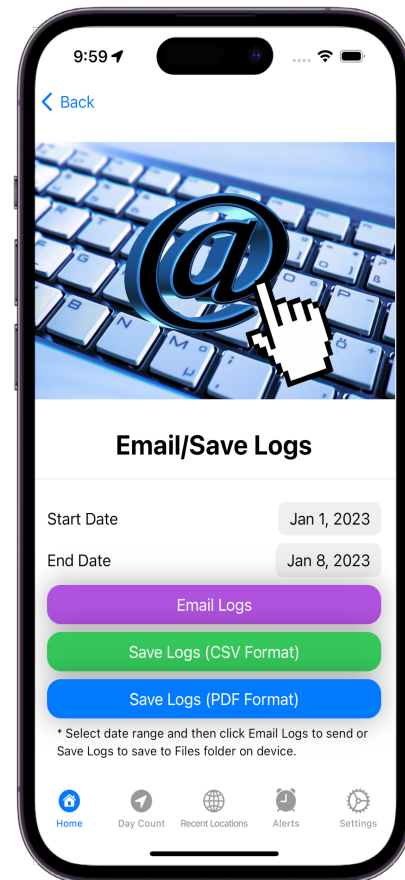
2.3 Searching

Upon login in both the App and website (<https://www.domicile365.com>), you are able to search date ranges to check day counts. This can be useful to obtain the underlying granular logs or if the jurisdiction has non-standard date ranges for determining residency status. You can email or save summary search results from the Search page. For granular logs, these are available on the Email/Save Logs page.



2.4 Audit Logs

If you need every entry recorded (often every 15 minutes during every day), with details such as latitude/longitude, type of phone/operating system, Country, State, City, Time recorded to the second, please download your logs and/or email them to yourself and your advisors. Logs are available from the App or online on our website (<https://www.domicile365.com>). It is available on the search page in the App.

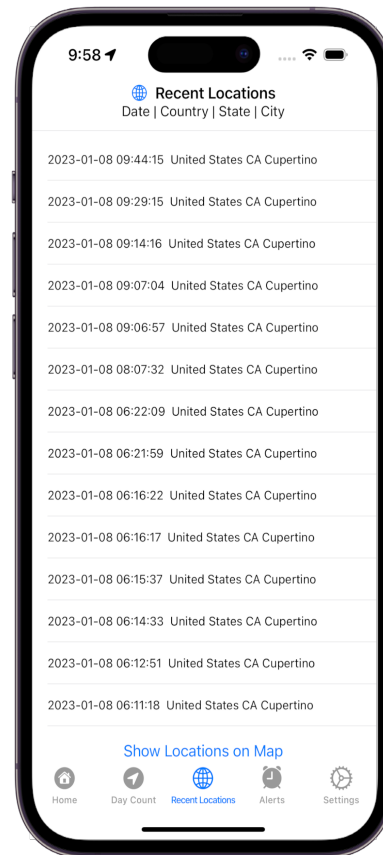


2.5 Checking Day Counts

You can check your current day counts at any time by logging into the App or on our website (<https://www.domicile365.com>).

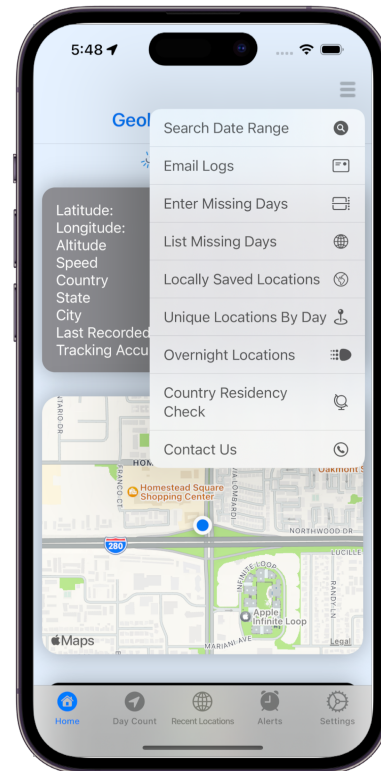
You can see your recent locations or day counts by jurisdiction in summary format or a more granular day-by-day location by location listing. If you need every entry recorded (often every 15 minutes during every day), with details such as latitude/longitude, type of phone/operating system, Country, State, City, Providence, Time recorded to the second, please download your logs and/or email them yourself and your advisors.

If you need to monitor day counts in a jurisdiction that only counts overnight stays, you can see that displayed in the App by selecting the upper right menu button upon login and then selecting the Overnight Locations from the upper right menu.



2.6 Menu

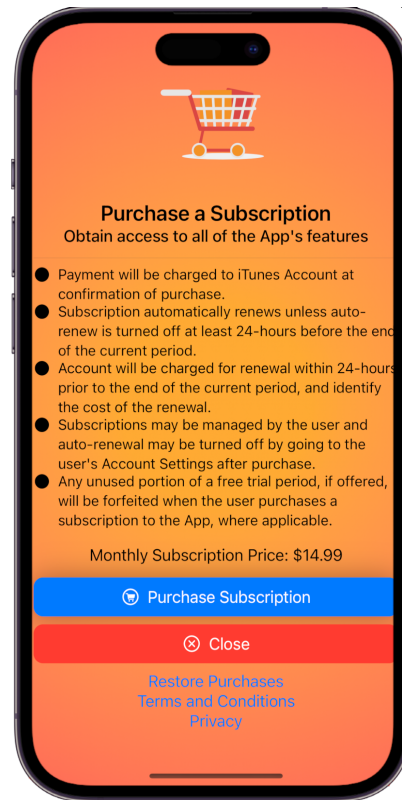
Many of the features can also be accessed by the main menu shown to the right.



2.7 Trial and Paid Subscriptions.

No credit card or commitment is required to obtain a free 60-day trial to the App. At the end of the 60-day trial, you can elect to subscribe on a monthly basis. You will receive email and message notification reminders at the end of your trial.

InApp subscriptions are available under Settings | Purchase Subscriptions in the App. Billing and payment is handled by the Apple AppStore or Google Play store, depending on whether you are on a iOS device or Android device. You can also subscribe through the Domicile365.com website by clicking on the [Pricing link](#). Information on enterprise subscriptions is available on the website or by emailing support@domicile365.com.

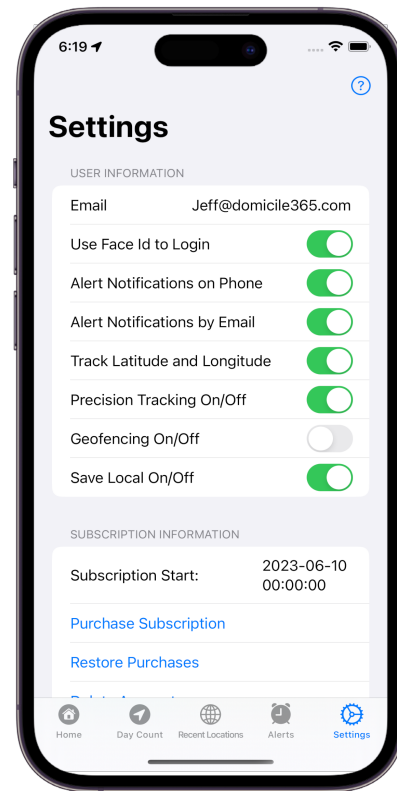


2.8 Settings; Battery Use.

There are a variety of settings that can be adjusted for the App. These include using Face Id, turning precise longitude/longitude tracking off, setting notification thresholds (default is to start receiving daily notifications once you attain 75% of any alert thresholds that you may have set).

We recommend setting Precision Tracking On/Off to “On”; however, if you also have an iPad on which this App is installed, we urge you to set this to “Off” on the iPad. This ensures that the location of only your iPhone is tracked, which is appropriate in most instances since it is more likely that you travel with your iPhone than your iPad.

If you turn Tracking On/Off to “Off”, our servers will attempt to send silent push notifications to your device a limited number of times per day to obtain your location and will record your location if you travel more than ¼ of a mile. This is an extremely battery efficient way to track your location but is not as reliable as leaving Tracking On/Off set to “On” (where 100+/- locations per day may be recorded). However, if you desire to minimize battery use, this approach can be used, but you should monitor your daily locations to make sure at least 3-4 location posts per day are being recorded. The App has been designed to minimize battery use even when Tracking On/Off is set to “On”; however, when location services run in the background continuously (which they will if this setting is “On”), there is a minimum level of battery use that cannot be avoided.



2.9 iOS Issues With Location Background Services and Permissions.

Certain users have periodically reported that the app will without warning stop recording their location. This happens when the iOS operating system terminates the background process that the Domicile365 App is running. This has the effect of preventing the Domicile365 Application from recording a user's location as is required to effectively use the application. In most cases, this issue can be resolved by (a) restarting the phone and (b) turning location services off and then back on. Going to Settings->Domicile365->Location and toggling the Location permission from Always to Never and back to Always also can also restart location services. You can check that the App is recording your location regularly by clicking the Recent Locations button that appears after login.

Further, you should not force terminate the App. Apple has indicated that apps should not be force terminated; in fact, the iOS operating system has been designed for apps to only be minimized. Just minimize it and leave it in the background. This generally eliminates any issues that may arise. If you are using an iPhone and need assistance with the correct phone Settings, please let us know at support@domicile365.com.

iOS 15.1 and 15.2. Some users using iOS versions 15.1 and 15.2 have encountered these issues due to a bug in the iOS operating system. This issue appears to be resolved in iOS version 15.3 (which was released on January 26, 2022). If you are using iOS version 15.1 or 15.2, please update to iOS version 15.3 or a later version as soon as possible. Apple released iOS version 16.0 in September, 2022 and is currently on iOS version 16.3 as of February 2023.

Allow Always Location Permission. In order for the App to correctly record your location throughout each day, you must grant "Always" permissions for the App under the Locations setting. Please note that you will be prompted on multiple occasions to grant Location permissions. Initially, you will be prompted to permit Location services while using the App. If you grant this approval, you will subsequently be asked to grant "Always" location permission for the App and if you approve "Always" location permission, you may be asked again to confirm this on one or more occasions. If you need to confirm or adjust this permission, this can be set under your phone settings at Settings->Domicile365->Location. Also, ensure that Notifications are permitted; our servers send periodic silent push notifications to trigger location updates. Lastly, ensure that Background App Refresh is permitted.



2.10 Recording Locations With No Internet (iOS only).

Starting with iOS version 14.2 of the App (released February 2023), the App will attempt record your location (latitude and longitude only) when you are traveling in locations with no internet or network connections. To better ensure that this occurs, please turn Geofencing on (off by default) from the Settings page. These locations will be saved under the menu item entitled: Locally Saved Locations. When you reach a location where you have internet service, you can swipe left on each location listed on that screen to reverse geocode it (that is convert the latitude and longitude into the actual Country, State and City) and then upload the location. If you get an alert that you are missing a day of location tracking, you may be able to find the missing locations here and upload them.

2.11 New or Replacement Phone.

In the event that you obtain a new or replacement phone, you will need to ensure that the Domicile365 App is installed on the new phone and that you login promptly after device changeover. The new phone will not start posting location updates until you login on the new phone.

2.12 Travel and Time Zone Changes.

Our cloud servers time stamp each location update posted with both your device's local time and Greenwich Mean Time ("GMT").

Most phones can be set to automatically update your phone to the local time when traveling. On rare occasion, we have seen some phone not immediately pick up the local time, which can result in location postings having the incorrect local time. Also, if you have not set your settings to automatically adjust your device to the local time, this can also lead to errors in location posts. To avoid these issues, please make sure that your phone is set to automatically set your date and time to the current local time.

On iOS devices (iPhones and iPads), this can be set in Settings->General-> Date & Time.

2.13 Aircraft Travel.

In the U.S., Federal Communications Commission (FCC) regulations prohibit the use of mobile phones aboard aircraft in flight. Rules outside the U.S. vary. In practice, we have seen users who inadvertently leave their mobile phones on while flying will periodically report and post locations while in flight. Because flight over a jurisdiction is generally not treated as a day in the jurisdiction, we would encourage users of the App to put their mobile phones in flight mode or turn them off entirely while traveling.



DISCLAIMERS. Your use of the App and website is subject to, and by using the App you agree to, our terms and conditions which can be found at <https://www.domicile365.com/Legal.html>. Our company and its affiliates do not provide tax, legal or accounting advice. The data and information provided by the App, the website (www.domicile365.com), this user guide and any other materials is prepared and provided for informational purposes only, and is not intended to provide, and should not be relied on for, tax, legal or accounting advice. You should consult your own tax, legal and accounting advisors regarding all tax, legal and accounting matters.

