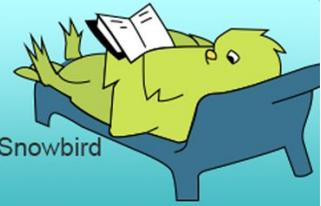




“Snowbird Guide”

Domicile Guide, A planning seminar for the New York / Florida Snowbird



The Audit Guidelines instruct the auditor to give little value to most checklist items. But as a practical matter they can be very persuasive to an Administrative Law Judge who may ultimately hear the case and is not bound by the Audit Guidelines. We suggest our clients, with our assistance, take as many of the following steps as practical:

1. File a declaration of domicile.
2. File for Florida homestead exemption.
3. Obtain Florida operator's license and relinquish New York license.
4. Acquire Florida license plates and relinquish New York license plates.
5. Register to vote in Florida and actually vote and notify New York to remove your name from the voting roles.
6. File a nonresident, rather than a resident, New York income tax return if there is New York source income.
7. File Federal income tax return with IRS Center in Atlanta, Georgia.
8. Transfer safe deposit box contents to Florida and close out New York box.
9. Open a Florida bank account.
10. Change credit cards to Florida address.
11. Execute a new Florida Will, Florida Durable Power of Attorney and Florida Health Care Proxy.
12. Refer to Florida residence in all trusts and other legal documents.
13. Affiliate with Florida organizations and consider disaffiliation with New York ones or become nonresident members, if available.
14. Have family gatherings and social activities centered in Florida rather than New York.
15. Affiliate with a church or temple in Florida.

16. If you intend to invest in real estate or businesses, focus on those in the Florida area rather than the New York area.
17. Move works of art, expensive furniture, heirlooms and other items “near and dear” to Florida and retain any moving receipt and insure shipment.
18. Consider acquiring cemetery plots in Florida.
19. List Florida residence as the primary residence on all homeowners insurance and update any special personal property rider.
20. Turn in any New York resident fishing or hunting license.
21. License pets in Florida.
22. Obtain a Florida library card
23. If a New York notary public, resign and become a Florida notary public.
24. Cancel any New York real estate STAR exemption .
25. Stay as long as is practical in Florida each year and maintain a diary evidencing your whereabouts
26. Consider acquiring a larger and/or more expensive home in Florida or remodeling present one or redecorating it and acquiring a smaller and/or less expensive home in New York and document any steps taken in doing so.
27. If a physician has advised that either extremely cold weather or hot, humid weather may be harmful to your health, the physician should be requested to document the medical records accordingly.
28. Request New York physician and New York dentist to send a copy of all medical and dental records to your primary doctor and dentist in Florida.
29. Subscribe to a local Florida newspaper
30. Change area code on cell phone to 561 or other Florida area code

If you decide not to comply with any of the checklist items, document why you are not doing so. Hopefully, it will never be needed, but you may not be around to explain when the actual income tax or estate tax audit takes place. We generally prepare a confidential domicile statement which is updated from time to time and references all the evidence that it may later be necessary to produce to prove that our clients are now Floridians.