



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

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



15. Register your automobile in Florida.
16. Obtain a Florida resident driver license.
17. Register to vote in Florida.
18. Sell New York residence and purchase a residence in Florida or enter into a lease for rental for as long a term as practical.
19. Notify post office, banks, brokers, attorneys, accountants, creditors, insurance companies of your new Florida address.
20. Use the Florida address when registering in hotels, etc.
21. Join Florida 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."
22. Cultivate several relationships in Florida so you actually "feel" that you are part of the community and it is your home.
23. Get a Florida doctor and dentist and have all New York medical records forwarded to your new doctor and dentist.
24. Do not spend more than 182 days in New York State after you have changed your domicile to Florida.

*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.*