



DOMICILE AND RESIDENCE PLANNING

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The pandemic caused a lot of families to change their state of residence or remain in a state in which they did not previously reside. In this presentation, entitled “Domicile and Residence Planning,” Daniel P. Fitzgerald, a Principal in Cummings & Lockwood’s Private Clients Group, reviews the rules dictating when a person becomes a resident of a state for income tax purposes or domiciled in a state for estate tax purposes, as well as discusses a recent New York case that was favorable for non-resident taxpayers. (14:47)

