## CUMMINGS & LOCKWOOD LLC

## DOMICILE PLANNING AND MOVING TO FLORIDA

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In this video, Robert L. Lancaster, a Principal in Cummings & Lockwood's Private Clients Group, discusses the importance of domicile, the difference between domicile and residence, the tax and non-tax consequences of a change of domicile, and the various ways in which one can establish a new domicile. (2:39)