



## 10 TIPS FOR ESTABLISHING DOMICILE IN A TAX-FRIENDLY JURISDICTION

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Author: Daniel P. Fitzgerald

In this presentation, Daniel P. Fitzgerald, a trusts and estates attorney with Cummings & Lockwood, discusses 10 things you should know about domicile planning. As baby boomers migrate South, Northeastern states are aggressively auditing income tax returns of former residents and estate tax returns of non-residents who own property in another state. This presentation focuses on best practices for clients who have switched the state of their income tax residence or are planning a switch of their estate tax domicile. (14:43)

For more information on the importance of domicile, please refer to Cummings & Lockwood's White Paper by [clicking here](#).

### Presentation Outline

1. Cost of Living in Connecticut, New York and Florida
2. Cost of Dying in Connecticut, New York and Florida
3. Difference Between Domicile and Residence
4. Residence
5. How to Count Days
6. Permanent Place of Abode
7. Domicile Defined
8. Change of Domicile
9. Establishing a New Domicile
10. Cutting Ties in Former State

