

**NEWS ALERT****TRUSTS AND ESTATES****Hurricanes, Displacement And The Effect On Domicile**

By Lisa P. Staron | September 15, 2017

In the span of three weeks, Hurricanes Harvey and Irma descended upon the southern United States causing mass evacuations, heroic rescues, and catastrophic damage, particularly in Texas and in Florida. As a result, many taxpayers with homes in those areas may be forced to spend time in Connecticut that they were not originally planning or intending, which may inadvertently affect their domicile planning for estate tax purposes.

Connecticut's Department of Revenue Services ("DRS") issued a press release on September 11, 2017, indicating that requests for extension of time to file/pay Connecticut taxes, as well as relief from any associated penalties, will be considered based on the individual circumstances of taxpayers located in the Hurricane Harvey or Irma federal disaster relief areas. However, no information was released regarding exemptions from, or special considerations granted as to the applicability of, the Connecticut estate tax in the context of natural disasters at the taxpayer's primary residence. Therefore, in the absence of an explicit exemption or published policy from DRS regarding the Connecticut estate tax, taxpayers should assume that the Department will likely treat the additional days in Connecticut as "Connecticut days" for purposes of the [183-day physical presence test](#).

If you or your family have found yourselves in Connecticut as a result of displacement from Harvey or Irma, we recommend that you take the following precautions:

1. Keep all records, including insurance policies, photos, and claim correspondence, regarding the extent of damage and the timeline for repairs to your Texas or Florida home;
2. Keep records of all mandatory evacuation orders and information about the impact of the storm on access to your Florida or Texas home;
3. Keep contemporaneous written correspondence regarding your intent to return to your Texas or Florida home as soon as practicable; and lastly,
4. Contact your tax and estate planning professionals to update them about your displacement and to obtain advice specific to your particular situation.

From all of us at Murtha Cullina LLP, best wishes for a quick recovery and safe return home.

*For questions or more information, please contact:*

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