

**NEWS ALERT****TRUSTS AND ESTATES**

## Home Is Where You Hang Your Hat. But Where Are You Actually Domiciled?

By Lisa P. Staron

*Many Connecticut residents will own second homes for the purpose of enjoying a change of scenery for a portion of each calendar year. For example, some people might escape the cold of the Connecticut winter for the sunshine and warmth of Florida or Arizona. Others might enjoy their summers at the ocean on Martha's Vineyard or a coastal town in southern Maine. Although the decision by Connecticut residents to spend a significant amount of time outside of Connecticut may be based on lifestyle preferences, the question of where they are "domiciled" for estate and tax planning purposes may also have economic relevance.*

"Domicile" is a legal term that refers to a person's place of residence combined with the person's intent to stay and live there indefinitely. In other words, your domicile is the home to which you return after an absence. Once established, your domicile remains fixed until you move to a new location with the intention of making your permanent home at that new location. The terms "domicile" and "residence" are often used interchangeably in casual conversations, but the legal difference is significant: a person can have multiple residences, but only one domicile.

Establishing and determining domicile is important for estate planning purposes because it determines the state laws that will apply to the administration of a deceased person's estate, more informally known as the probate process, as well as which taxing regime will apply. These state laws affect who inherits an estate when a person dies "intestate," or in layman's terms without a valid Will.

Determining the domicile of people who divide their time between two or more states can be complex. In determining whether a person is a Connecticut domiciliary, and therefore subject to Connecticut's estate tax (which ranges between 7-12%), the Department of Revenue Services will weigh the following factors:

- the length of time a person is physically present in the State
- where the person died
- where the person was buried
- where real estate is located
- where the person was registered to vote
- where the person's car was registered

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**Richard A. Marone**, Chair  
rmarone@murthlaw.com  
860.240.6026

- where the person filed and paid income taxes
- where the person conducted most of his or her business
- where the person obtained the majority of his or her personal services (i.e., accounting and legal work, medical/dental treatments, etc.)
- where the person worshiped
- where the person held professional and/or recreational memberships; etc.

Each estate is reviewed on a case-by-case basis and is highly fact specific. The Department of Revenue Services analysis and weight attributed to these factors can be somewhat subjective.

The burden of proof when asserting a change in domicile is the taxpayer's. Accordingly, where the amount at risk to the taxing authorities is more significant, changing your domicile can become more difficult than you think. Therefore, if it is your goal to effectuate a change in domicile, it may be prudent to plan a strategy with your financial advisors and estate planning professionals to accomplish this goal. If you have any questions regarding these issues or require assistance, please contact your Murtha Cullina LLP attorney.

*For questions or more information, please contact:  
Lisa P. Staron at 860.240.6175 or [lstaron@murthalaw.com](mailto:lstaron@murthalaw.com)*

**Richard A. Marone**, Chair  
rmarone@murthalaw.com  
860.240.6026

**Marcel J. Bernier**  
mbernier@murthalaw.com  
860.240.6087

**Alfred R. Casella**  
acasella@murthalaw.com  
860.240.6048

**Shera G. Golder**  
sgolder@murthalaw.com  
860.240.6188

**Robert A. Heinimann, Jr.**  
rheinimann@murthalaw.com  
203.772.7781

**Natale A. Messina**  
nmessina@murthalaw.com  
860.240.6027

**Lisa Newfield**  
lnewfield@murthalaw.com  
203.772.7768

**Lisa P. Staron**  
lstaron@murthalaw.com  
860.240.6175

**Suzanne Brown Walsh**  
swalsh@murthalaw.com  
860.240.6041

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