

Preventing & Handling Domicile Audits

How to help your clients successfully establish a new domicile

Changing your client's domicile to avoid Massachusetts estate taxes may not be as easy as your client might think. Beyond changing domiciliary intent and following the six-months-and-a-day rule, seemingly simple daily activities, and how your client owns real estate can impact their ability to successfully avoid Massachusetts estate tax. Explore common and thorny scenarios; learn how to help your clients successfully establish a new domicile.

Agenda

- Role of Mental Intent in Becoming a Resident of Another State
 - Is it okay to split residence between states and not spend 6 months and a day in any one state? (i.e., New Hampshire and Florida)
 - What happens when only one spouse changes domicile to a new state?
- Does Maintaining Club Affiliations and Spending Holidays with Children and Grandchildren Who Live in Massachusetts Create a Problem?
- How Important Is It to Use Credit Card Receipts for Routine Staples to Document Days Spent in the New State?
- How Important Is It to Change Driver's License, Voter Registration, Investment Advisors, Doctors, Dentists, Accountants, and Hair Stylists/Barbers to Your New State?
- Do You Need to Change Your Estate Planning Documents to the State of Residency?
 - Basic estate planning documents (i.e., Will, healthcare proxy, HIPAA form, and living will; Do you also have to redo your trust?)
 - Trust situs for revocable or irrevocable trusts
- Declaring Homestead Exemption in Your New State; Do You Have to Relinquish Your Homestead from Your Old Home State?
- Impact of Remote Work in Massachusetts
 - Having a Massachusetts income source; Stock options granted while working in Massachusetts; Maintaining health insurance in Massachusetts
- Impact of Staying in Massachusetts for Medical Reasons
 - Treating illness or entering a Massachusetts nursing home, even for one day
- Maintaining Property in Massachusetts
 - Should it be owned in an LLC? Must the LLC carry on a business and file income tax returns? Can the LLC be single member?
- Is There a Potential Audit-Triggering Impact of Marking Your Final Massachusetts Resident Return? Role of Anticipatory Preparation
 - How Important Is It to File Your Income Tax Returns Using the New State's Home Address?
- Can Your Client Be a Resident for Income, But Not for Estate, Tax Purposes?
- What Constitutes a "Resident" Person and Trust in Massachusetts, and Steps Massachusetts DOR May Take to Continue to Treat Your Client as a Resident

Faculty

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Tuesday, April 2, 2024
9:00 am–11:00 am
Program # 2240193WBC

REBROADCAST

Wednesday, April 17, 2024
12:00 pm–2:00 pm
Program # 2240193RB1

REBROADCAST

Thursday, April 25, 2024
2:00 pm–4:00 pm
Program # 2240193RB2

ON DEMAND WEBCAST

View after Thursday, April 25, 2024
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