



# LEGAL BRIEFS

From the Fort Knox Legal Assistance Office

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## CHANGING STATE OF LEGAL RESIDENCY

Active duty soldiers generally retain the home of record and state of residency from which they entered the military unless they actively change their residency to another state. Unfortunately, some soldiers unintentionally make enough points of contact with a second (or even third) state to render them potential taxpayers in that new jurisdiction.

The following actions may cause a state to consider you a resident for tax purposes:

- Registering to vote in that state
- Obtaining a driver's license in that state
- Titling and registering your vehicle in that state
- Drafting a Last Will and Testament naming that state as your domicile
- Purchasing residential property in that state
- Changing your military and finance records to reflect residency in that state

Simply engaging in one of the above acts alone will not likely render you taxable by a state; however, the more points of contact you make with a state increases your chances of becoming a taxpayer to that state. It is important to concentrate the majority of your points of contact in the one state where you intend to pay state taxes; otherwise, you may find yourself owing taxes to more than one state as a part-year resident.

Your domicile is determined in large part by your physical presence in a particular state and your simultaneous intent to reside in that state permanently. For soldiers, we often ask to which state they plan to return upon ETS. It is your intent to be a resident of a state, along with the points of contact you make in that state, which ultimately serves as proof of your actual residency for tax purposes. If you plan to move to another state and begin using that state as your new domicile, regardless of whether the move is initiated due to PCS, ETS or retirement, you should transfer as many of the above referenced points of contact as possible to that new state. You should also notify the department of taxation for your previous state that you have changed your residency and no longer plan to pay taxes to the previous state. Had you registered to vote in that previous state, you should likewise notify the voter registration office of your move.

You should complete DD Form 2058 and file it with the finance office in order for your LES and W-2 to reflect your new domicile. If you have any questions concerning these matters or wish to redo your Last Will and Testament, please call the Legal Assistance Office for an appointment at (502) 624-2771. Our hours of operation are Monday through Friday, 0800 - 1600; walk-ins on Thursday, 1300. The Fort Knox Legal Assistance Office is located in Building 1310, Pike Hall (north of the post office on Knox Street).