

Don't Live in Connecticut? Prove It!

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Here comes Connecticut! As the season of March Madness approaches, college basketball fans here in Connecticut eagerly await the aggressive play of both the men's and women's basketball teams. But Husky fans, and all other Nutmeggers, may be surprised to see another type of Connecticut aggressiveness from the Department of Revenue.

The State is stretching its long arms into the zone of residency with great aggression. New strategies regarding residency and income will be a focus this tax season. Taxpayer will be asked to review all out of state homes, their uses, and even employment. Collectors are looking for any link to the state of which they can tax. Be advised, it is a very pointed audit of one's personal life and claim of residency. What doctors do you visit? To what clubs and organizations do you belong? Do you have family in the state? All present on the enclosed questionnaire.

Please take extra care in discussing this with your accountant, and share this information with friends you suspect may be affected. And as always, feel free to contact our office with any questions.

AUDIT DIVISION NONRESIDENT QUESTIONNAIRE

Taxpayer's Name: _____ SSN: _____

Spouse's Name: _____ SSN: _____

Telephone: (____) _____ Tax Year(s) _____

The taxpayer(s) or power of attorney should complete this questionnaire and provide information for the tax year(s) listed above. If you need more space, use the reverse side of this form. Please summarize your statements by question number and year.

1. Where do you claim to be domiciled currently? Provide the address:

Street: _____

City: _____ State: _____ Zip: _____

Give the date that domicile was first established in this state: _____

2. Have you filed a declaration of domicile with another state? Yes No
If yes, indicate the date you filed the declaration of domicile and provide a copy. _____
3. Have you applied for a homestead exemption with another jurisdiction? Yes No
If yes, indicate the date you applied for the homestead exemption and provide a copy of the exemption. _____

4. When you stay in the place where you claim domicile, indicate whether you: **(Check all that apply.)**
- a. Occupy a house owned by you or your spouse
 - b. Occupy a house owned by a trust, corporation, or partnership
 - c. Rent a house
 - d. Rent an apartment
 - e. Rent a room or rooms
 - f. Stay with friends or relatives
 - g. Stay at a hotel
 - h. Stay in living quarters provided by an employer

When did you or your spouse first occupy living quarters in the state where you claim domicile?

Do you still live there? Yes No

5. When you stay in Connecticut, indicate whether you: **(Check all that apply.)**
- a. Occupy a house owned by you or your spouse
 - b. Occupy a house owned by a trust, corporation, or partnership
 - c. Rent a house
 - d. Rent an apartment
 - e. Rent a room or rooms
 - f. Stay with friends or relatives
 - g. Stay at a hotel
 - h. Stay in living quarters provided by an employer

6. Have you or your spouse ever owned, rented, leased, or maintained living quarters in Connecticut? Yes No

Do you or your spouse still maintain living quarters in Connecticut? Yes No

If yes, provide a current Connecticut address:

Street: _____

City: _____ State: _____ Zip: _____

7. Other than you or your spouse, have any other persons occupied these living quarters during the audit period? Yes No

If yes, state the relationship with you and your spouse: _____

8. If applicable, when did you sell or convey title to your Connecticut home? _____

If sold, please submit a copy of the sales contract and Form 2119 filed with the Federal 1040.

9. Are any of your personal belongings still in Connecticut? Yes No

If yes, describe them and state where they are located.

Indicate the date you moved your personal belongings to your non-Connecticut living quarters and provide a bill of lading. _____

If applicable, provide a copy of your homeowner's insurance policy for your Connecticut property and for your out of state property for the tax years under audit, including any addendum for personal property.

10. Please indicate the number of days you actually stayed in Connecticut and in the state where you claim to be domiciled for the year prior to the change of domicile and for each year of the audit period.

Days in Connecticut:	Days in state where you claim domicile:
19 _____	19 _____
19 _____	19 _____
19 _____	19 _____
19 _____	19 _____

You may be asked at a later date to provide detailed information to support the days in and out of Connecticut.

11. Please provide the address where you received mail prior to and after you changed your domicile.

Prior to change of domicile:	After change of domicile:
_____	_____
_____	_____
_____	_____

12. After the change of domicile was your mail ever forwarded to an address other than the address where you claim to be domiciled? Yes No

If yes, provide the address.

Street _____

City _____ State _____ Zip _____

13. What is your business, trade, profession or occupation? _____

14. If applicable, indicate the date you retired.

Not Applicable

Applicable You _____ Spouse _____

15. Please provide the following information about your business, trade, profession, or occupation for the period prior to and after your change of domicile.

Prior to change of domicile:	You	Spouse
Employer	_____	_____
Street Address	_____	_____
City, State	_____	_____
Date employed by this employer	_____	_____
Nature of position	_____	_____
After change of domicile:	You	Spouse
Employer	_____	_____
Street Address	_____	_____
City, State	_____	_____
Date employed by this employer	_____	_____
Nature of position	_____	_____

16. Did you participate in any business activity in Connecticut? Yes No

If yes, provide information.

Name	Employer ID#	Nature of Activity
a. _____	_____	_____

- b. _____
- c. _____
- d. _____

17. Address where spouse and children, if any, resided for the greater part of the tax years listed above.
 Street: _____
 City: _____ State: _____ Zip: _____

18. Do you have any children attending school? Yes No If yes, where do they attend school?
 Prior to change of domicile: _____
 After change of domicile: _____

19. Do you have family members living in Connecticut? Yes No If yes, state relationship.

20. Have you executed a last Will and Testament since you changed your domicile? Yes No
 If yes, where did you claim as your domicile?
 Street: _____
 City: _____ State: _____ Zip: _____

21. Where were you registered to vote prior to the change of domicile?
 You _____ Spouse _____
 Where were you registered to vote after the change of domicile?
 You _____ Spouse _____

22. If you have an auto, boat, or airplane where are they registered?

Prior to change of domicile:		
Type	Physical Location	Location Registered
a. _____	_____	_____
b. _____	_____	_____
c. _____	_____	_____
After change of domicile:		
Type	Physical Location	Location Registered
a. _____	_____	_____
b. _____	_____	_____
c. _____	_____	_____

23. If you have driver's licenses, which state issued these licenses? Give the date Connecticut license was cancelled, if applicable.

	You	Spouse
Prior to change of domicile:	_____	_____
After change of domicile:	_____	_____
Date CT licensed cancelled	_____	_____

24. Are you and your spouse required to file a Personal Income Tax return with another state?
 Yes No If yes, which state(s)? _____

Were you ever audited by another state? Yes No If yes, were you declared a statutory resident or domiciliary of another state as a result of the audit(s)? Yes No
 If yes, what state? _____

25. Have you ever contributed Connecticut real property to a trust? Yes No If yes, please give the location of the property. _____

26. Please provide information regarding the following:

	State of Connecticut	Claimed Domicile	# of Years	
			CT	Other
Physician: Name	_____	_____	_____	_____
Address	_____	_____		
	_____	_____		
Accountant: Name	_____	_____	_____	_____
Address	_____	_____		
	_____	_____		
Attorney: Name	_____	_____	_____	_____
Address	_____	_____		
	_____	_____		
Club Memberships	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Service Organizations	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____

27. If you were at one time a resident of Connecticut, what event(s) or action(s) changed your status from resident to nonresident? On what date did this occur?
