

## **REALIZE CPA**

### *Checklist to Determine Residency*

Here are some questions that the FTB could use to evaluate whether or not your facts and circumstances support you are a resident or non-resident of California.

The Franchise Tax Board defines residency as any individual who meets either of the two following qualifications:

- 1.) Present in California for other than a temporary or transitory purpose.
- 2.) Domiciled in California, but located outside California for a temporary or transitory purpose.

- 1.) How many days/months do you spend in California during the year?  
Do you have any income was sourced in California (i.e rental income, services performed or paid by CA companies)?
- 2.)
- 3.) In which state are you registered to vote?
- 4.) In which states do you own real estate?
- 5.) In which state is your primary home?
  - a. Is it owned or do you rent?
  - b. In which state do you take your homeowner's exemption
  - c. Are your most prized possessions stored there?
- 6.) In which state does your spouse live?
- 7.) In which state(s) do your children live?
- 8.) In which state is your permanent mailing address?
- 9.) In which state do you hold a driver's license?
- 10.) In which state are your vehicles registered?
- 11.) If you attend religious services, in which state do you attend?
- 12.) In which state(s) do you make most of your charitable contributions?
- 13.) In which state are your closest friends?
- 14.) In which state are your closest business contacts?
- 15.) In which state do your children attend school?
- 16.) If you pay nonresident tuition, in which state is the school located?
- 17.) In which state are you a member of any social club (Freemasons, Elk, VFW)?
- 18.) In which state are you a member of a union or professional organization?

#### Professional Services

Please indicate in which state the professional services you use are located

Attorney

Financial Advisors

Tax/Accounting

Banking

Personal Care (manicure, hairstylist, dry cleaning, etc.)

Pet Care (Grooming, Veterinary, etc.)

Medical (Doctor, dentists, optometrists, etc.)