



Changing your state of Domicile

Overview

Military members often choose to change their state of domicile when they PCS to a new base.

Definitions

- **Domicile**-State where one has established a home with the intention of making it her/her permanent home. You can also retain a domicile you've left, provided you retain the intent to return.
- **Residence**-A person may become a resident of a state for certain purposes without changing his or her domicile.
- **Home of record**-Is not necessarily a person's domicile. It is the Air Force term for the address you listed when you entered active duty.

How will change of domicile affect you?

- **Taxes** - Federal income tax laws apply to your military pay no matter where you are domiciled. Your military pay is subject to state income tax only in your state of domicile.
- **Florida** does not tax the military pay of active duty Floridians stationed either inside or outside the state of Florida. If you are considering changing your domicile to Florida, check with the Finance office to find out how it will affect the taxes on your military pay.
- **Income** from other sources or earned by family members who are not in the military is subject to taxation in the state where the money is earned. The Military Spouses Residency Relief Act provides an exception.
- **Property law** varies from state to state. Please seek legal counsel regarding property for a specific state.

Changing your state of domicile

- Three things required:
 - ◇ Actual presence in the state where you desire to establish a new domicile
 - ◇ An intention to remain there permanently or indefinitely; and
 - ◇ An intention to abandon your old domicile

Proof of domicile

Proof may be required if you attempt to take advantage of benefits offered to persons domiciled in a state, or if you claim a different domicile for the purpose of avoiding taxes.

Changing your domicile to Florida

Under Florida Statute Title XV, Ch. 222.17(1), you may file an affidavit with the county clerk's office showing that you reside in and maintain an abode in that county, and you intend to maintain this abode as your permanent home.

To Change your Military Home of Record

You may contact your local MPF for instructions on how to change your military home of record. However, this is only done in rare circumstances.