



ESTABLISHING LEGAL DOMICILE IN NEVADA

Becoming a Nevada Resident

by Layne T. Rushforth

1. INTRODUCTION

1.1 Generally. “Domicile” refers to your primary residence. The term is often used interchangeably with “residence”, but the term “legal residence” is closer. You may have several residence or places where you reside, but, in the United States, it is well accepted law that you may only have one domicile or legal residence.

(a) If you make Nevada your “domicile”, it does not mean that Nevada is your exclusive place of residence, but it generally refers to the place that you reside most of the time or, at least, more than anywhere else.

(b) Each state has its own rules for establishing residency or domicile. In Nevada, and presumably in other states, there are different definitions for different purposes, such as for filing a complaint for divorce, for voter registration, and in-state tuition and a state college or university.

1.2 Other States. It is possible for more than one state to assert that you are domiciled in that state. If you want to avoid being classified as a resident or domiciliary of another state, it is important to understand that state’s laws. Those laws can be quite complex, particularly if they relate to business and taxation. To avoid being classified as a resident of your former state, we suggest that you consult with an attorney who is licensed in your former state and familiar with the laws that apply to your specific situation. It may be necessary to follow procedures to formally abandon your former domicile.

2. INDICIA OF DOMICILE

2.1 Physical Presence. Under Nevada law, the legal definition of domicile includes actual physical presence combined with an intent to remain indefinitely. You cannot be a Nevada resident unless you are here at least some of the time. If you leave, you must have the intent to return.

2.2 Key Elements. While physical presence is a major element in establishing your domicile, proof of domicile also includes a number of key elements that are looked at as indicia of domicile, which include doing the following — or at least most of the following — in Nevada:

- (a) Moving into a home, condominium, or apartment with the furniture, furnishings, and possessions that indicate an intent to make this your primary residence;
- (b) Filing a declaration of domicile with the county clerk;¹
- (c) Registering to vote;
- (d) Registering your vehicles;

¹See paragraph 2.3 of these materials.



- (e) Obtaining a driver's license;
- (f) Recording an executed homestead declaration with respect to your primary Nevada residence with the county recorder;
- (g) Using your Nevada address for state and federal tax purposes and filing a change of address with the IRS and other tax authorities on the prescribed form(s);
- (h) Using your Nevada address for primary correspondence, including credit cards, magazines, bank accounts, etc. and filing a change-of-address form with the U.S. Postal Service;
- (i) Transferring significant cash and securities holdings to Nevada institutions;
- (j) Using — but not necessarily exclusively — one or more Nevada advisors, such as a Nevada attorney or accountant;
- (k) Having your trust and/or will updated to reflect your Nevada residency and to reflect Nevada law; and
- (l) Establishing memberships in civic, religious, and community organizations.

2.3 Declaration of Domicile. Nevada law permits a person to declare that Nevada is his or her domicile residence by signing “a sworn statement showing that he resides in and maintains a residence in that county, which he recognizes and intends to maintain as his permanent home.”² A sample affidavit is attached to this memo.

3. CONCLUSION

To be a Nevada resident essentially requires that you be here with the intent to remain here. If it is important that other states consider you as a Nevada resident, the more “indicia of domicile” that point to Nevada, the more likely you are to be successful.

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²NRS 41.191

