


CHECKLIST TO HELP DETERMINE CALIFORNIA RESIDENCY/NONRESIDENCY

Listed below are some questions that are commonly asked by the FTB to help determine whether a taxpayer is a resident or nonresident of California. These questions have various weights, depending on the facts and circumstances in the case.

To the best of our knowledge, only Question 1 positively determines nonresidency. (R&TC §17014) However, registering to vote in California and taking the homeowner’s property tax exemption on a California residence have been found to make taxpayers residents of California regardless of any other factors (except for nonresident military personnel). (*Appeal of Pierre and Nicole Salinger* (June 30, 1980) 80-SBE-089; *Appeal of Frank J. Milos* (February 24, 1984) 84-SBE-042) However, the converse is not true: Registering to vote in or taking the homeowner’s property tax exemption on a residence in another state does not automatically make the taxpayer a nonresident as far as California is concerned.

As a general rule, the state or country in which the taxpayer (and spouse) has the closest business and social contacts is the state of residency.

 **Website**
 To download a copy of this checklist, go to:
www.caltax.com/files/2021/determineresidency.pdf

Taxpayer’s name _____ Year _____

T=Taxpayer S=Spouse

<u>Resident</u>		<u>Nonresident</u>	
<u>T</u>	<u>S</u>	<u>T</u>	<u>S</u>

- | | | | | |
|---|------------------------------|------------------------------|------------------------------|------------------------------|
| 1. a. Are you employed under a contract that requires you to be absent from California for at least 546 days with not more than 45 days per year spent in California for any purpose? | <input type="checkbox"/> No | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> Yes |
| b. If the answer to Question 1 is “Yes,” did you have more than \$200,000 in income from stocks, bonds, notes, or other intangible personal property in any taxable year in which the employment-related contract was in effect? If the answer to this question is yes, you do not qualify under this test. | <input type="checkbox"/> Yes | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> No |

<u>California</u>		<u>Elsewhere</u>	
<u>T</u>	<u>S</u>	<u>T</u>	<u>S</u>

- | | | | | |
|--|-------|-------|-------|-------|
| 2. During the year, how many months did you live | _____ | _____ | _____ | _____ |
| 3. How much of your income was from sources in: | _____ | _____ | _____ | _____ |
| 4. Where are you registered to vote? | _____ | _____ | _____ | _____ |
| 5. Do you own a house in: | _____ | _____ | _____ | _____ |
| 6. Where do you take your homeowner’s | _____ | _____ | _____ | _____ |
| 7. Where is your driver’s license issued? | _____ | _____ | _____ | _____ |
| 8. Where is your attorney located? | _____ | _____ | _____ | _____ |
| 9. Where is your stockbroker located? | _____ | _____ | _____ | _____ |
| 10. Where do you attend regular services? | _____ | _____ | _____ | _____ |
| 11. Where do you make regular religious contributions? | _____ | _____ | _____ | _____ |

	<u>California</u>		<u>Elsewhere</u>	
	<u>T</u>	<u>S</u>	<u>T</u>	<u>S</u>
12. Where is your tax professional located?	_____	_____	_____	_____
13. Where are your closest social contacts?	_____	_____	_____	_____
14. Where are your closest business contacts?	_____	_____	_____	_____
15. Where are your vehicles registered?	_____	_____	_____	_____
16. Where do your children attend school?	_____	_____	_____	_____
17. Did you pay nonresident tuition in:	_____	_____	_____	_____
18. Where are your social clubs located?	_____	_____	_____	_____
19. Where is your union or professional association located?	_____	_____	_____	_____
20. Where is your bank located?	_____	_____	_____	_____
21. If working outside California:	_____	_____	_____	_____
a. Where will you move to when your assignment is completed?	_____	_____	_____	_____
b. Where is your personal property stored?	_____	_____	_____	_____
c. Where do(es) your spouse (and minor children) live?	_____	_____	_____	_____
d. When you take vacation or time off, where do you visit?	_____	_____	_____	_____
e. Where is your permanent mailing address?	_____	_____	_____	_____
f. Do you own a house in:	_____	_____	_____	_____
i. Is it:				
Rented	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Leased	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
ii. Does a related party live there?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
22. If working in California or elsewhere on a temporary basis:	_____	_____	_____	_____
A. Where did you list your residence on the employment application?	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No
B. Where is your permanent telephone number?	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No
C. Do you cook your meals or eat out?	<input type="checkbox"/> Cook	<input type="checkbox"/> Cook	<input type="checkbox"/> Eat Out	<input type="checkbox"/> Eat Out
D. Did you deduct a moving expense?	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No
E. Are you on an expense account or being paid per diem?	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No
F. Are you:	<input type="checkbox"/> Living in a hotel or motel	<input type="checkbox"/> Renting month-to-month	<input type="checkbox"/> Leasing	
G. Did you file a tax return in another state?	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No
If so, did you file as a resident or	<input type="checkbox"/> Nonres.	<input type="checkbox"/> Nonres.	<input type="checkbox"/> Resident	<input type="checkbox"/> Resident
23. Where did you have:				
A. Your hair and nails done?	_____	_____	_____	_____
B. Your clothes cleaned?	_____	_____	_____	_____
C. Your pet(s) groomed?	_____	_____	_____	_____