10-1257
INCOME
TAX YEAR: 2006
SIGNED: 03-13-2012
COMMISSIONERS: R. JOHNSON, M. JOHNSON, M. CRAGUN
DISSENT: D. DIXON

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER 1 & PETITIONER 2, Petitioners, vs. AUDITING DIVISION OF THE UTAH STATE TAX COMMISSION, Respondent.	**INITIAL HEARING DECISION** Appeal No. 10-1257 Account No. ##### Tax Type: Income Tax Tax Year: 2006 Judge: Jensen

Presiding:
Clinton Jensen, Administrative Law Judge

Appearances:
For Petitioner: PETITIONER 2, Taxpayer
For Respondent: RESPONDENT REP. 1, Assistant Attorney General
RESPONDENT REP. 2, Income Tax Audit Manager, Auditing Division

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for an Initial Hearing on January 20, 2011 in accordance with Utah Code Ann. §59-1-502.5.

Petitioners (the "Taxpayers") are appealing the assessment of Utah individual income tax and interest for the 2006 tax year. On April 5, 2010, the Auditing Division of the Utah State Tax Commission (the "Division") sent a Statutory Notice of Deficiency and Audit Change. The Statutory Notice indicated that the Taxpayers owed additional tax and interest as follows:

Year	Tax	Penalties	Interest [1]
2006	$$$$$	none	$$$$$

APPLICABLE LAW

A tax is imposed on the state taxable income of every resident individual for each taxable year. (Utah Code Ann. §59-10-104) (2006).

[1] Interest continues to accrue on the unpaid balance.

Resident individual is defined in Utah Code Ann. §59-10-103(1)(t) (2006) as follows:

> (i) "Resident individual" means:
> (A) an individual who is domiciled in this state for any period of time during the taxable year, but only for the duration of such period; or
> (B) an individual who is not domiciled in this state but:
> (I) maintains a permanent place of abode in this state; and
> (II) spends in the aggregate 183 or more days of the taxable year in this state.
> (ii) For purposes of Subsection (1)(t)(i)(B), a fraction of a calendar day shall be counted as a whole day.

For purposes of determining whether an individual is domiciled in this state, Utah Administrative Rule R865-9I-2(A) (2006) provides as follows:

> 1. Domicile is the place where an individual has a permanent home and to which he intends to return after being absent. It is the place at which an individual has voluntarily fixed his habitation, not for a special or temporary purpose, but with the intent of making a permanent home.
> 2. For purposes of establishing a domicile, an individual's intent will not be determined by the individual's statement, or the occurrence of any one fact or circumstance, but rather on the totality of the facts and circumstances surrounding the situation.
> a) Tax Commission rule R884-24P-52, Criteria for Determining Primary Residence, provides a non-exhaustive list of factors or objective evidence determinative of domicile.
> b) Domicile applies equally to a permanent home within and without the United States.
> 3. A domicile, once established, is not lost until there is a concurrence of the following three elements:
> a) a specific intent to abandon the former domicile;
> b) the actual physical presence in a new domicile; and
> c) a specific intent to remain in the new domicile permanently.
> 4. An individual who has not severed all ties with the previous place of residence may nonetheless satisfy the requirements of abandoning the previous domicile if the facts and circumstances surrounding the situation, including the actions of the individual, demonstrate that the individual no longer intends the previous domicile to be the individual's permanent home, and place to which he intends to return after being absent.

The Utah Legislature has provided that the taxpayer generally bears the burden of proof in proceedings before the Tax Commission. Utah Code Ann. §59-1-1417 provides that "[i]n a proceeding before the commission, the burden of proof is on the petitioner . . . ."

DISCUSSION

The Division based its audit on the assertion that the Taxpayer PETITIONER 2 was a full year resident of Utah for tax purposes for 2006. The Taxpayers filed a Utah Individual Income Tax Return for 2006, which reported both PETITIONER 1 and PETITIONER 2s' income, and claimed an equitable adjustment of $$$$$

on the basis of their understanding that PETITIONER 2 was a resident of STATE 1 for the 2006 tax year. The issue in this appeal is whether PETITIONER 2 was a resident individual in the state of Utah based on maintaining a Utah domicile for purposes of Utah Code §59-10-103 during 2006.

The question of whether one establishes or maintains a domicile in Utah is a question of fact. The Utah appellate courts have addressed the circumstances under which someone is a "resident individual" for state tax purposes.[2] As discussed by the courts in considering this issue, the factfinder may accord the party's activities greater weight than his or her declaration of intent.[3]

Prior to the year at issue, the Taxpayers had lived and worked in Utah. The Taxpayers did not dispute that they were domiciled in Utah prior to the 2006 tax year. In February 2005, PETITIONER 1 joined the military. The Taxpayers moved to STATE 1 in late 2005 and lived there until early 2007. PETITIONER 2 took a job at a credit union in STATE 1. She indicated at hearing that she purchased, titled, and registered her car in STATE 1. The only documentation of the registration, however, is a copy of a "NOTICE TO VEHICLE CREDIT APPLICANT"`dated 17 Feb 2007. The Division did not dispute' the Taxpayers statements regarding STATE 1 vehicle registration. The Taxpayers lived in STATE 1 rental property and owned no real property in Utah in 2006. PETITIONER 2 maintained a Utah bank account, but opened another in STATE 1. She received medical and dental care and had a baby while in STATE 1. She transferred her church records to STATE 1 and attended church and made contributions to her church there. She joined a Family Readiness Group in CITY 1, STATE 1. She kept her Utah driver license throughout her time in STATE 1. The Taxpayers filed a STATE 1 Resident Income Tax Return for 2006, which indicated a STATE 1 address. In addition, their 2006 Utah income tax return and PETITIONER 2's W-2 form both indicated the same STATE 1 address. All of PETITIONER 2's income was STATE 1 source income.

At hearing, the parties discussed the Taxpayers' remaining ties to Utah, including a bank account, a Utah driver license, and an insurance agent based in Utah. In addition to the issues discussed at hearing, the Commission has carefully reviewed the Taxpayers' written responses to the Division's domicile questionnaires and notes additional Utah ties, including a Utah address on PETITIONER 1's W-2 record and on the

2 The issue of domicile for Utah individual income tax purposes has been considered by the Utah Supreme Court and the Court of Appeals in the following cases: Lassche v. State Tax Comm'n, 866 P.2d 618 (Utah Ct. App. 1993); Clements v. State Tax Comm'n, 839 P.2d 1078 (Utah Ct. App. 1995), O'Rourke v. State Tax Comm'n, 830 P.2d 230 (Utah 1992), and Orton v. State Tax Comm'n, 864 P.2d 904 (Utah Ct. App. 1993).

3 See Clements v. Utah State Tax Comm'n 893 P.2d 1078 (Ct. App. 1995); and Allen v. Greyhound Lines, Inc., 583 P.2d 613, 614 (Utah 1978).

Taxpayers' form 1099-B records. PETITIONER 1 indicated on his written petition that the Utah address is his parents' home address. Additionally, the Commission's review of the record indicates that PETITIONER 1 had a CAR 1 registered in Utah and that PETITIONER 2 had a CAR 2 registered in STATE 1 and an CAR 3 that was registered in Utah and sold in STATE 1.

In late 2006, the Taxpayers described an uncertain time while PETITIONER 1 applied for graduate schools including schools in STATE 1, STATE 2, and Utah. PETITIONER 1 received a transfer to CITY 2, STATE 2. In the Taxpayers' petition, PETITIONER 1 wrote: "[a]fter STATE 1 we moved to STATE 2 with no knowledge of where we would move next." PETITIONER 2 stayed in STATE 1 while her husband served in STATE 2. She indicated that she would have stayed in STATE 1 had PETITIONER 1 been accepted for school there. He was not, so in early 2007 she moved to CITY 3, Utah. She explained that she was seven months pregnant and wanted to move where she had the support of her parents during the last two months of her pregnancy. The evidence does not indicate where the child was delivered. PETITIONER 1 was ultimately accepted to a masters' program at UNIVERSITY in CITY 4, Utah.

The parties disagree regarding whether PETITIONER 2 had intent to abandon her Utah domicile and formed a specific intent to remain in STATE 1 permanently. There is no doubt that PETITIONER 2 was a resident of STATE 1 in 2006. The PETITIONERS maintained a permanent place of abode in STATE 1, military housing, for close to a year. Accordingly, the PETITIONERS were residents of STATE 1. What is not clear is that they intended to abandon their domicile in Utah and that they intended to remain in STATE 1 permanently.[4]

The first issue to be considered is the Taxpayers' own statements of intent in response to a question on a domicile questionnaire, PETITIONER 2 indicated that she maintained her Utah bank account "since we knew we'd be moving back to Utah upon completion of military posting." She also answered "CITY 4, UT" to a question posed by the Division in its questionnaire asking, "Where did you consider your permanent place of abode to be in 2006 & 2007?" These statements would indicate intent to maintain a Utah domicile.

The Taxpayers' original stated intent, and subsequent statements of intent are addressed in Tax Commission Administrative Rules. While Rule R865-9I-2 ("Rule 9I-2") in subparagraph A.2. does state that an individual's intent will not be determined by the individual's statement, that particular subparagraph begins

4 The distinction between "permanent place of abode" under §59-10-103(1)(t)(i)(B)(I) and "permanent home" under Rule 9I-2(A) 1. is critical; the former refers to a place of residence for a temporary purpose, the other refers to an actual domicile, where an individual intends to remain permanently.

with the clause "[f]or purposes of establishing a domicile." (Emphasis added.) Contrast this with subparagraph 4, which reads:

> An individual who has not severed all ties with the previous place of residence may nonetheless satisfy the requirement of abandoning the previous domicile if the facts and circumstances surrounding the situation, including the actions of the individual, demonstrate that the individual no longer intends the previous domicile to be the individual's permanent home, and place to which he intends to return after being absent. (Emphasis added.)

Subparagraph 3.a) further requires "a specific intent to abandon the former domicile," and Subparagraph 3.c) requires a specific intent to remain in the new domicile permanently.

In this case the Taxpayers had already established her domicile in Utah. The Taxpayers originally had stated their intent to return to Utah, which they considered, and stated, to be their home. PETITIONER 1 wrote in the appeal that PETITIONER 2 '[intended] to stay in STATE 1 for the foreseeable future." (Emphasis added.) The term "the foreseeable future" could imply a temporary, not permanent, stay.

From its review of the Taxpayers' responses to the Division's written questions about domicile, the Commission is concerned about inconsistent statements by the Taxpayers. The Division posed two sets of questions to one or both of the Taxpayers. It sent one set of questions on March 4, 2010. Because the Division did not supply a copy of the first page of its cover letter for this set of questions, the Commission has no basis to determine whether the Division mailed the questions to PETITIONER 1, PETITIONER 2, or both. The Division supplied copies of pages two through four of the March 4, 2010 letter. The header on that letter indicated that the Division sent the letter to "PETITIONER 1." Question 17 of that letter asks, "Where did you consider your permanent place of abode to be in 2006 & 2007?" In response, the person answering the question answered "CITY 4, UT."

The Division sent a second letter with the same questions on March 11, 2010. For this letter, the Division supplied all four pages. The Division addressed the letter to "PETITIONER 1 and PETITIONER 2" at an address in STATE 3. However, the header on pages two through four of this letter indicates that the letter went to "PETITIONER 1." The responses to the Division's March 11, 2010 letter appear to be in a different handwriting than the responses to the March 4, 2010 letter. The response to question 17 of the March 11, 2010 letter inquiring about permanent place of abode indicates, "CITY 1, STATE 1. Had no property in Utah."

It is difficult to determine the Taxpayers' intent from review of these responses. Both Taxpayers signed the March 4, 2010 letter; neither signed March 11, 2010 letter. The Commission is without explanation as to why the Division sent the same letter twice. From the copies that it has of the letters, the Commission is

able to determine that the Division asked in both letters, "Please provide the following information for both spouses (if married) for 2006 & 2007."

The parties did present and discuss at hearing an August 29, 2010 letter from PETITIONER 1 discussing differences between different submissions. That letter noted as follows:

> I filled out the survey to the best of my knowledge and based on our intentions when filing the 2006 taxes. Based on what I understand, the issue is whether PETITIONER 2 should have filed STATE 1 State taxes or not. With help of tax consultants and based on residency guidelines from STATE 1 and Utah it made complete sense to file PETITIONER 2 under STATE 1 State taxes. We had every intention to stay in STATE 1 and further our careers and education. Obviously we still had some ties in Utah, The few things that tied us to Utah were because it took time to change them over to STATE 1 or there was no benefit in changing to STATE 1. For example PETITIONER 2's driver license had not yet expired and so we did not change it. Our auto insurance kept us the same rate in STATE 1 so we had no need to change our agent. The reason for leaving STATE 1 was because I was reassigned to CITY 2, STATE 2. PETITIONER 2 planned on staying in STATE 1 if I got accepted to a Master's program there. I did not and was accepted to UNIVERSITY and therefore returned to Utah in the later part of 2007. Again, for the time in which 2006 taxes were filed, PETITIONER 2 intended to stay in STATE 1 and continue working there.
>
> I highlighted the questions that changed from the original submission. The main reason to the changes was because PETITIONER 2 filled out the form to the best of her knowledge and did not submit the 2006 taxes.

Utah law provides that the factfinder may accord the party's activities greater weight than his or her declaration of intent. *See Clements v. Utah State Tax Comm'n* 893 P.2d 1078 (Ct. App. 1995); and *Allen v. Greyhound Lines, Inc*., 583 P.2d 613, 614 (Utah 1978). Accordingly, the second issue to be considered is the actions of the Taxpayers. Steps they took in support of establishing a STATE 1 domicile - renting an apartment, opening a second bank account, transferring church records, etc. - are actions anyone would reasonably take, whether intending to live there temporarily for six months or permanently for six years. Those actions in and of themselves are not dispositive, particularly in light of the PETITIONER's original stated intent that they considered Utah to be their home, and that they intended to return there upon completion of PETITIONER 1's military posting. The fact that they changed doctors and dentists is based on need, not that the Taxpayers intended to establish a domicile.

PETITIONER 2 moved to STATE 1 because of her husband's military service. On that basis alone her move (not just her husband's assignment) was temporary on its face. Military tours of duty are rarely, if ever, indefinite, and certainly not permanent. Within a year of his assignment to STATE 1, PETITIONER 1 had been transferred to STATE 2. At that point the Taxpayer's were also contemplating moves to STATE 2 and

Utah to attend school, as well as the possibility of staying STATE 1, even though PETITIONER 1 was no longer living there. There is no indication that the PETITIONER's were intending to remain in STATE 1 permanently.

In the face of actions that were at best neutral in establishing domicile, the Taxpayers failed to demonstrate sufficient facts, circumstances, or actions to show that they no longer intended Utah to be their permanent home. In fact they indisputably maintained ties to Utah that demonstrated intent to maintain Utah as their domicile. First, they had two vehicles registered in Utah, at least one of which, and probably both, were owned for the entire year. It can only be concluded that the PETITIONER's, unless they drove an unregistered vehicle, registered at least one of their vehicles while they were in STATE 1. The PETITIONERS also maintained a Utah bank account, which they stated that they kept "since we knew we'd be moving back to UT upon completion of military posting." This is not to mention the fact that they actually moved back to Utah upon completion of PETITIONER 1's military duty – just as they stated they intended to do in the Tax Commission questionnaire. In addition, the PETITIONERS W-2 and 1099 forms all show their address to be their parents' home in CITY 3, Utah. The PETITIONER's argued that they used this address "for an address with the military . . . for the sole purpose of consistency and to avoid losing mail." One does not use a remote address because of a concern that mail will be lost if sent to a permanent address. To the contrary, this action clearly suggests the PETITIONER's viewed the STATE 1 address as temporary.

Furthermore Rule 9I-2, under subparagraph 1., provides that a domicile is "the place at which an individual has voluntarily fixed his habitation, not for a special or temporary purpose, but with the intent of making a permanent home." (Emphasis added.) Clearly the Taxpayer's move to STATE 1 was for a temporary purpose. This is evidenced by the fact that the PETITIONER's were contemplating the possibility of a move to another state, or back to Utah, after living in STATE 1 for less than a year. Even the contemplated move was for schooling and not necessarily to establish another domicile. PETITIONER 2, by her own account, considered Utah to be the place she would return and the place she considered to be her permanent home.

The Commission has previously addressed the question of domicile associated with a military or other job-related move. In Appeal *98-1161*, although finding the Taxpayer domiciled in another state for one of two years at issue, the Commission found that "there are legal presumptions that such a person does not become domiciled in the State in which he or she may be stationed while in the military." And in fact, consistent with the earlier point above, the Commission expressly found that "[t]he mere intention to abandon a domicile once

established is not of itself sufficient to create a new domicile . . ." (Emphasis added.) In other words, intent is associated with establishing a new domicile, not maintaining an existing one. In this case, there is no indication that the Taxpayers ever intended to establish a new domicile in STATE 1; they only relocated for a temporary purpose.

In Appeal *02-0790*, the Commission found that the Taxpayer's "presence in STATE 4 was not intended to be permanent, but only for a temporary purpose and only for that period of time that corresponded to her husband's non-permanent military assignment in that state." Although the circumstances were somewhat different, the husband maintained his Utah domicile, the result for the spouse was to find her domiciled in Utah, although she argued she was domiciled in another state.

More recently, the Commission again, in Appeal *05-0242*, ruled against domicile on a military basis, when subsequent actions were not consistent with establishing a permanent place of abode:

> The Commission is not persuaded that a Utah domiciliary who joins the military and claims another state as his legal residence automatically loses his Utah domicile for state tax purposes. Subsection E.1. of Rule 2 provides that "[i]t is possible for an individual in active military service to change his domicile by definite intent supported by actions." Furthermore, Title 50, Section 574 of the Soldier's and Sailor's Relief Act provides that a service member does not lose his or her domicile in one state or establish it in another solely by reason of being absent or present in a state because of military orders.

The Commission further found that:

> Although it appears that the Petitioner may have intended for STATE 5 to be considered his state of residence for tax purposes and may have hoped to move there upon retiring from the military, the Commission does not find that the Petitioner's actions support such a conclusion. Not only did the Petitioner maintain ties to Utah throughout the years he served in the military, including the 1998, 1999, and 2000 tax years, he never established any ties with STATE 5 after 1982 and did not return there upon retiring from the military.

All of these decisions, considered collectively, are consistent with the position that PETITIONER 2 never established a permanent home in STATE 1. There is insufficient evidence to conclude that the Taxpayer's ever intended to remain in STATE 1 permanently in the first place. Even acknowledging that the PETITIONER's may have given testimony and made written statements that contradicted earlier written admissions against interest regarding their intent to return to Utah, the evidence is still insufficient to overcome the burden of proof.

The Taxpayers never provided sufficient evidence that their residence in STATE 1 was anything more than temporary, with a definite end in sight. Accordingly, the PETITIONERS owe Utah individual income tax, subject to a credit for taxes paid to STATE 1.

DECISION AND ORDER

Based upon the information presented at the hearing, the Commission finds that PETITIONER 2 was domiciled in Utah for the 2006 tax year and, on that basis, was a full-year resident of Utah for tax purposes in 2006. It is so ordered.

This decision does not limit a party's right to a Formal Hearing. However, this Decision and Order will become the Final Decision and Order of the Commission unless any party to this case files a written request within thirty (30) days of the date of this decision to proceed to a Formal Hearing. Such a request shall be mailed to the address listed below and must include the Petitioner's name, address, and appeal number:

Utah State Tax Commission
Appeals Division
210 North 1950 West
Salt Lake City, Utah 84134

Failure to request a Formal Hearing will preclude any further appeal rights in this matter.

DATED this _____ day of _____, 2011.

R. Bruce Johnson
Commission Chair

Marc B. Johnson
Commissioner

Michael J. Cragun
Commissioner

COMMISSIONER DIXON DISSENTS

I respectfully dissent from the majority. Specifically, I write regarding the domicile of PETITIONER 2.

The Utah Supreme Court has held that "[d]omicile is based on residence and intent to remain for an indefinite time. The intention need not be to remain for all time, it being sufficient if the intention is to remain for an indefinite period." *Allen v. Greyhound Lines, Inc.*, 583 P.2d 613, 615 (Utah 1978). Further, in *Clements v. Utah State Tax Comm'n*, 893 P.2d 1078 (Ct. App. Utah 1995), the Court determined that a person's actions may be accorded greater weight in determining his or her domicile than a declaration of intent.

In the case before the Commission, the activities and actions of PETITIONER 2 demonstrate PETITIONER 2 intended STATE 1 to be her domicile until such time she chose to establish a different domicile. While PETITIONER 2's answers may indicate a future intent, the Court has stated a person's actions may be accorded greater weight than stated intent. The facts when taken as a whole show PETITIONER 2 meets the Court's standard of staying for an "indefinite period" of time, and support that PETITIONER 2 was domiciled in STATE 1 for 2006.

The Commission's task in this appeal is to determine the domicile of PETITIONER 2, not her spouse. She, of course, is a person independent from her spouse and is capable of having a different domicile than her spouse. Her choices are therefore more important than those of her spouse in determining her domicile. That her spouse chose to resister his truck in Utah is of limited relevance when it is undisputed that she made the choice to register her car in STATE 1. Similarly, a spouse can have different expectations than his or her spouse. It is not unreasonable that two different people completing the same questionnaire would have different answers. Thus, I do not share the majority's concern that two domicile questionnaires completed in different handwriting with differing views on the some issues are inconsistent and therefore self-incriminating.

It must be noted that the Tax Commission is only being asked to look at 2006. In 2006, PETITIONER 2 did not move to Utah when she learned her spouse would be transferred, but stayed in STATE 1. PETITIONER 2 stayed in her home in STATE 1 with their child. PETITIONER 2 continued to work. Prior to her spouse's transfer from STATE 1 to STATE 2 PETITIONER 2 had taken steps to establish ties to STATE 1. She had secured a job that provided the financial support she needed. She had established relationships and a support network in a church. She had sought out and established relationships with medical providers. She had registered a car and opened a banking account.

The majority cites Appeal *02-0790* and Appeal *05-0242* as two cases that support the determination that a serviceperson may, and often does, maintain domicile in one state when they move to another state or country on military orders. Appeal *02-0790* dealt with a determination regarding the spouse of a military member and is thus more relevant than Appeal *05-0242*, which deals only with the domicile of the

serviceperson. Both Appeal *02-0790* and Appeal *05-0242* were decided under the Soldier's and Sailor's Relief Act, which has since been replaced by the Service Members Civil Relief Act.

I cite a more recent Tax Commission decision, *08-0499***,** which was issued in April 2010 and can be found on the Tax Commission's website as a Guiding Decision http://tax.utah.gov/commission/decision/08-0499.fofsanqc.pdf. Appeal *08-0499* involves tax years 2004 and 2005, and the applicable law for *08-0499* is nearly equivalent to the applicable law for the 2006 tax year at issue in this appeal. In addition the facts in Appeal *08-0499* are strikingly similar to the case now before the Commission.

Appeal *08-0499* involves a military family, more specifically, a military spouse. The military spouse lived and worked outside Utah, but had made a statement that she wanted to return to Utah when her spouse's military career allowed. Like the PETITIONER 2 in the case now before the Commission, the Taxpayer in *08-0499* kept a Utah banking account, but did most of her day-to-day banking in the state in which she lived. She kept her Utah driver license until it expired. Some of her Utah connections were stronger than the PETITIONER 2 now before the Commission. The Taxpayer in Appeal *08*-0499 owned Utah real property in the form of a home. In addition to the car that her spouse drove being registered in Utah, the car that she drove was registered in Utah. Still, in *08-0499*, the Commission looked at the totality of the circumstances and determined that the Taxpayer had abandoned Utah as her domicile, had a physical presence outside of Utah in the other state, and had the intention to remain in the other state indefinitely. On these facts, the Commission found the spouse in Appeal *08-0499* was not domiciled in Utah, notwithstanding her spouse's decision to keep his Utah domicile as was his right under the Service Members Civil Relief Act.

For 2006, under the facts of the case now before the Commission, PETITIONER 2 has demonstrated that she established a domicile in STATE 1, regardless of any future intent or remaining ties to Utah. PETITIONER 2 had an established residence in STATE 1[5.] PETITIONER 2 chose to stay in that residence in STATE 1 with her child, to continue to work in STATE 1, and to remain in STATE 1 for an indefinite period. She stayed in STATE 1 after her spouse moved to STATE 2. She stayed in STATE 1 after her spouse's special purpose for moving to STATE 1 on military orders ended and he moved to STATE 2. The factors of a STATE 1 job, STATE 1 church and social connections, STATE 1 home, STATE 1 car registration, STATE 1 utilities, and STATE 1 medical advisors that kept her in STATE 1 even after her spouse moved to STATE 2 are the same factors that show that she established a STATE 1 domicile upon her move there.

I would find PETITIONER 2 was domiciled in STATE 1 for 2006.

[5] Many taxpayers rent and still have a domicile.

D’Arcy Dixon Pignanelli
Commissioner