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HOW DO I BECOME A FLORIDA RESIDENT

Under Florida law your legal residence is determined by your "intention." An individual who moves to Manatee County Florida, with the intention of making the state of Florida his or her primary residence, is a Florida resident and entitled to the advantages (our beaches, year-round sunshine, etc.) and privileges (no income or estate tax) of Florida residency. It is important to provide clear evidence of this intention to become a Manatee County Florida resident.

All important documents should reflect that you are a Floridian (you spend at least six months a year in Florida). Proof that you are a Sarasota or Manatee County Florida resident includes:

- (i) being registered to vote in Manatee County Florida.
- (ii) a Florida driver's license.
- (iii) an automobile registered in Florida; (iv) estate planning documents which reflect Sarasota or Manatee County Florida as your domicile.
- (v) listing your Sarasota or Manatee County Florida address on your federal income tax return.
- (vi) membership in Florida houses of worship, organizations, and clubs.
- (vii) a Sarasota, Bradenton or Lakewood Ranch Florida address on bank and brokerage accounts, safe deposit box and securities.
- (viii) child's school attendance.
- (ix) business interests and activities.
- (x) percentage of time spent in each state; and
- (xi) "homestead" application for your Sarasota or Manatee County Florida residence.

Case law provides that a party asserting a change of his or her domicile has the burden of proof. But proving a change in domicile can be difficult. Many states require evidence showing that the original domicile has been abandoned. It is important to consult with an attorney who specializes in assisting individuals in declaring domicile in Sarasota or Manatee County Florida.

New Florida Resident Planning

Every new Sarasota County Florida resident should understand that estate and probate laws vary from one state to another. The most commonly asked questions include:

Is My Out-of-State Will Valid? Florida recognizes a valid out-of-state Will when executed according to the requirements of the state in which it was signed.

Does Your Current Estate Plan Take into Account Any Other State Death Taxes to Which You May be Subject? Your estate may be subject to death taxation in another state if you own real property or other assets located in that state or if that state claims that you are domiciled there at the time of your death.

Is Your Choice of Personal Representatives and Trustees Still Appropriate? If your Will names a non-family member or out-of-state resident as Executor or Personal Representative for your estate, they will not be allowed to qualify under Florida law.

Are Provisions of Your Will Subject to Different Legal Interpretations Under Florida Law? Laws governing the interpretation of Wills vary from state to state. The most common mistake involves a provision attempting to convey your Florida homestead property in an impermissible manner.

Have You Adequately Provided for the Management of Your Assets if You Become Incapacitated? In some states, a Power of Attorney loses its validity when the principal becomes incapacitated. In Florida, a properly drafted "Durable Power of Attorney" can avoid that dilemma.

Have You Designated a Person to Make Health Care Decisions for You? Florida law provides that you may designate a "Health Care Surrogate" to make health care decisions, including whether to remove life support systems, in the event you are unable to make such decisions yourself.