New York State and New York City

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Michael Canole
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109 State Street
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North Eastern State Tax Officials Association

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North Eastern States Domicile Guidelines and Information Brochure

A North Eastern State Tax Officials Association Service Project

Rev 10/9

The NESTOA states have recognized the need for uniformity in determining domicile issues by its member states.

This brochure has been prepared to advise taxpayers and practitioners of areas of agreement between the states. It also provides contacts within each state for resolving problems between states.

The NESTOA states have agreed on the following factors to be considered in determining domicile.

* Home or Way of Life

* Time

* Items "Near and Dear"

* Active Business Involvement

* Family Connections
  [To be reviewed when first four factors are not conclusive]

These factors will be used by the states as a guide in determining domicile. In most cases a review of these factors will be sufficient to make a determination. The states have created a model questionnaire for their use during audits. Individual state's laws and regulations take precedent on any issue and audit staff will be making decisions in accordance with those laws and regulations.

In some cases the domicile issue may be pursued by more than one state for a particular taxpayer. If 2 or more states claim a domicile status and if requested by the taxpayer the North Eastern States involved will discuss the issue and attempt a resolution. However, the states are not bound to reach a resolution on the matter. The taxpayer is also not bound to accept the resolution. The taxpayer may continue with the appeal process in each of the states.

A list of the domicile issue contact person, address and telephone number for each of the North Eastern States participating in this process follows:

Connecticut

Joseph Thomas
Connecticut Department of Revenue
25 Sigourney Street
Hartford, Connecticut 06106
860-541-4501

Delaware

John J. Maciejeski
Delaware Division of Revenue
820 North French Street
Wilmington, Delaware 19801
302-577-3321

District of Columbia

Mark Gripentrog
D.C. Department of Finance and Revenue
441 4th Street, NW. 4th Floor
Washington, D.C. 20001
202-727-6019

Maine

Chris Ward
Bureau of Taxation, Income Division
State Office building
Augusta, Maine 04333
207-626-8487

Maryland

Charles R. Townsend
Comptroller of the Treasury
Compliance Division
301 West Preston Street, Room 203
Baltimore, Maryland 21201
410-767-1557

Massachusetts

Terence Bradshaw
Massachusetts Department of Revenue
215 First Street 4th Floor
Cambridge, Massachusetts 02142
617-621-5300

New Hampshire

Maurice P. Gilbert
Department of Revenue Administration
61 South Spring Street
P.O. Box 457
Concord, New Hampshire 03302-0457
603-271-3400

New Jersey

Michael Roach / John Farina
New Jersey Division of Taxation
50 Barrack Street CN 288
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