

## Minnesota Department of Revenue

### Revenue Notice # 19-05: Individual Income Tax – Domicile Considerations – Revocation of Revenue Notice # 16-01

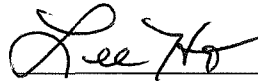
This Revenue Notice revokes Revenue Notice # 16-01, published on February 1, 2016. Revenue Notice # 16-01 provided that employing, hiring, engaging, or having a business relationship with an attorney or certified public accountant whose address is in Minnesota does not, by itself, demonstrate an intent to establish or retain domicile in Minnesota. Similarly, Revenue Notice # 16-01 provided that having one or more bank accounts located in Minnesota does not, by itself, demonstrate an intent to establish or retain domicile in Minnesota.

Revenue Notice # 16-01 is now obsolete and revoked under *Minnesota Statutes*, section 270C.07. For taxable years beginning after December 31, 2016, *Minnesota Statutes*, section 290.01, subdivision 7, provides that when determining where an individual is domiciled, neither the Department nor any court shall consider the location of the individual's attorney, certified public accountant, financial advisor, or the place of business of a financial institution where the individual opened or maintained an account.

Effective for taxable years beginning after December 31, 2016.

Publication Date:

October 14, 2019



Lee Ho, Deputy Commissioner