

1.1 **Department of Revenue**

1.2 **Adopted Exempt Permanent Rules Relating to Residency Factors; Removing Obsolete**  
1.3 **and Duplicative Provisions**

1.4 **8001.0300 RESIDENT AND DOMICILE DEFINED; CONSIDERATIONS.**

1.5 *[For text of subparts 1 and 2, see Minnesota Rules]*

1.6 Subp. 3. **Considerations.** The following items listed will be considered in determining  
1.7 whether or not a person is domiciled in this state:

1.8 A. location of domicile for prior years;

1.9 B. where the person votes or is registered to vote, but casting an illegal vote does  
1.10 not establish domicile for income tax purposes;

1.11 C. status as a student;

1.12 D. classification of employment as temporary or permanent;

1.13 E. location of employment;

1.14 F. location of newly acquired living quarters whether owned or rented;

1.15 G. present status of the former living quarters, i.e., whether it was sold, offered  
1.16 for sale, rented, or available for rent to another;

1.17 H. whether homestead status has been requested and/or obtained for property tax  
1.18 purposes on newly purchased living quarters and whether the homestead status of the former  
1.19 living quarters has not been renewed;

1.20 I. ownership of other real property;

1.21 J. jurisdiction in which a valid driver's license was issued;

1.22 K. jurisdiction from which any professional licenses were issued;

1.23 L. location of the person's union membership;

2.1 M. jurisdiction from which any motor vehicle license was issued and the actual  
2.2 physical location of the vehicles;

2.3 N. whether resident or nonresident fishing or hunting licenses purchased;

2.4 O. whether an income tax return has been filed as a resident or nonresident;

2.5 P. whether the person has fulfilled the tax obligations required of a resident;

2.6 ~~Q. location of any bank accounts, especially the location of the most active~~  
2.7 ~~checking account;~~

2.8 ~~R.~~ Q. location of other transactions with financial institutions;

2.9 ~~S.~~ R. location of the place of worship at which the person is a member;

2.10 ~~T.~~ S. location of business relationships and the place where business is transacted;

2.11 ~~U.~~ T. location of social, fraternal, or athletic organizations or clubs or in a lodge  
2.12 or country club, in which the person is a member;

2.13 ~~V.~~ U. address where mail is received;

2.14 ~~W.~~ V. percentage of time (not counting hours of employment) that the person is  
2.15 physically present in Minnesota and the percentage of time (not counting hours of  
2.16 employment) that the person is physically present in each jurisdiction other than Minnesota;

2.17 ~~X.~~ W. location of jurisdiction from which unemployment compensation benefits  
2.18 are received;

2.19 ~~Y.~~ X. location of schools at which the person or the person's spouse or children  
2.20 attend, and whether resident or nonresident tuition was charged; and

2.21 ~~Z.~~ Y. statements made to an insurance company, concerning the person's residence,  
2.22 and on which the insurance is based.

2.23 Any one of the items listed above will not, by itself, determine domicile.

- 3.1 Charitable contributions made by a person will not be considered in determining whether
- 3.2 that person is domiciled in Minnesota.

- 3.3 *[For text of subparts 4 to 10, see Minnesota Rules]*