

# RESIDENCY



## RED FLAGS

1. Nine Months. Spending more than nine months in California.
2. Second Home. Working out-of-state, but owning a second home in California and regularly visiting or vacationing here.
3. Property Storage. Plans to move to California, ships personal property ahead of move and puts the property in storage.
4. Returning Domiciliary. Once domiciled in California, moved away, and now plans to return.
5. Keeping Contacts. Plans to move away from California, but retains business interests, vacation home, or other contacts.
6. Retirement Plans. Out-of-state, vacations at second home in California, and plans to retire here.
7. Point Of Departure For Vacations. Comes to California home, goes on vacation from there, and returns from vacation to California.
8. Multiple State Contacts. Contacts with multiple states, including California.
9. Low-Tax State. Selling stock or other property in a state with low or non-existence income taxes, while having California ties.
10. Selling out-of-state Residence. Owns a second home in California, sells out-of-state residence.
11. California Real Estate. Purchase of second home in California, especially if it is larger than residence in home state.