

How do I know if I am a Michigan Resident?

To help you determine if you were/are, indeed a Michigan resident, the following is an excerpt from the Income Tax Rules and Regulations (Rule 206.5).

R 206.5 Residency; determination guidelines. Rule 5.

- (1) A person who is domiciled in this state is a resident of this state. "Domicile" means the fixed, permanent, and principal home to which a person, wherever temporarily located, always intends to return. A person may have several residences or dwelling places but only may have 1 domicile at a particular time. Domicile, once established, is not lost until there is a concurrence of all of the following:
 - (a) The specific intent to abandon the old domicile.
 - (b) The intent to acquire a specific new domicile.
 - (c) Actual physical presence in the new state of domicile. Generally, the domicile of the wife follows that of the husband.
- (2) To overcome the presumption of residency, as stated in subrule (1), a taxpayer shall present detailed factual data to the department. Factors to be considered in determining a taxpayer's residency or domicile include where he keeps his most important possessions, houses his family, votes, maintains club and lodge memberships, buys automobile licenses, maintains a mailing address and banks, operates a business, or sues for divorce. However, no one of these factors is controlling. The failure of a person to pay income taxes in the state to which he claims to have domicile is very significant.
- (3) A person whose residency cannot be determined by the above guidelines shall be deemed a resident of Michigan if he lives within the state for not less than 183 days during the tax year or for more than 1/2 the days during a taxable year of less than 12 months.

History: 1954 ACS 95, Eff. Apr. 5, 1978; 1979 AC.

Comments

Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and belief it is true, correct and complete.

Taxpayer's Signature	Date
Spouse's Signature	Date

Mail completed form to:
Michigan Department of Treasury
Discovery and Tax Enforcement
PO Box 30140
Lansing MI 48909

Contact Information:
Telephone Number: 517-636-4120
Fax Number: 517-763-0258