

Legal Residence/Domicile

This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.

1. Who is a legal resident of Wisconsin for income tax purposes?
2. What is a "domicile"?
3. How do I know what my domicile is?

1. **Who is a legal resident of Wisconsin for income tax purposes?**

A legal resident of Wisconsin is a person who maintains his or her domicile in Wisconsin, whether or not s/he is physically present in Wisconsin or living outside of the state.

2. **What is a "domicile"?**

A "domicile" is a person's true, fixed, and permanent home where a person intends to remain permanently and indefinitely and to which a person has the intention of returning, whenever absent. It is often referred to as "legal residence." A person may be physically present, working or living in one place but maintain a domicile in another. A person has only one domicile at any point in time.

3. **How do I know what my domicile is?**

Your domicile depends on many things, including where you live, where you vote, where you register your vehicles and where you own or rent property. The department may ask you to fill out a Legal Residence (Domicile) Questionnaire to determine your domicile.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of January 8, 2020: Sections 71.01 and 71.02, Wis. Stats., and sec. Tax 2.01, Wis. Adm. Code.

Laws enacted and in effect after January 8, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to January 8, 2020, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

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