



ESTABLISHING LEGAL DOMICILE IN NEVADA

Becoming a Nevada Resident

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OVERVIEW

“Domicile” refers to your primary place of residence, and your domicile can have legal implications relating to a myriad of issues, ranging from voting rights, property rights, tax issues, probate, and estate planning. Declaring yourself a resident or domiciliary of Nevada is not enough. You actually have to spend more time living here than you live anywhere else. Even if Nevada accepts you as a resident for one or more purposes, another state may still consider you to be domiciled in that state for some purposes, and that state’s laws will be used to make that determination.

1 INTRODUCTION

1.1 Generally. “Domicile” refers to your primary residence. The term is often used interchangeably with “residence”, but the term “legal residence” is closer. You may have several residences or places where you reside, but, in the United States, only one place will be your primary legal residence or domicile.

1.1.1 If you make Nevada your “domicile”, it does not mean that Nevada is your exclusive place of residence, but it generally refers to the place that you reside most of the time or, at least, more than anywhere else.

1.1.2 Each state has its own rules for establishing residency or domicile, and it is possible for more than one state to assert that you are domiciled in that state. In Nevada, and presumably in other states, there are different definitions for different purposes, such as for filing a complaint for divorce, for voter registration, for welfare benefits, for in-state tuition at a state college or university, and for tax liability.

1.2 Other States. *If you are looking to avoid classification as the resident of another state, Nevada law will not help you.* The more connections you have to Nevada — as shown by the indicia of domicile discussed in section 2 — the less likely it is that you will be considered a domicile of another state.

1.2.1 That said, if you want to avoid being classified as a resident or domiciliary of another state, you must refer that state’s laws, and we strongly encourage you to consult with an attorney who is licensed in that other state and who is familiar with the laws and circumstances that apply to your specific situation.

1.2.2 For most purposes, a state will consider you a resident if you spend 183 or more days a year in that state. The laws pertaining to residency or domicile can be quite complex, particularly as they relate to business and taxation. It may be necessary to follow specific procedures required under your former state’s laws to legally abandon your former domicile.

2 INDICIA OF DOMICILE

2.1 Physical Presence. Under Nevada law, the legal definition of domicile includes actual physical presence combined with an intent to remain indefinitely. You cannot be a Nevada resident unless you are here at least some of the time. If you leave, you must have the intent to

return.

2.2 **Key Elements.** While physical presence is a major element in establishing your domicile, proof of domicile also includes a number of key elements that are looked at as indicia of domicile, which include doing activities that establish your intent to make Nevada your domicile. You should do as many of the “indicia-of-domicile” activities that you can. To that end, you might:

2.2.1 Move into a home, condominium, or apartment with the furniture, furnishings, and possessions that indicate an intent to make this your primary residence;

2.2.2 File a change-of-address form with the U.S. Postal Service;

2.2.3 Register to vote;

2.2.4 Register your vehicles and obtaining Nevada driver license (or identification card);¹

2.2.5 Update your address for your passport, TSA-Pre-Check or Global Entry, auto club, and all travel-related documentation;

2.2.6 If you purchase a home, record an executed homestead declaration with respect to your primary Nevada residence with the county recorder;

2.2.7 Use your Nevada address for state and federal tax purposes and filing a change of address with the IRS and other tax authorities on the prescribed forms;

2.2.8 Use your Nevada address for primary correspondence, including credit cards, magazines, bank accounts, investment accounts, vendor accounts, etc.;

2.2.9 Update your address with online financial and shopping accounts, including Amazon, PayPal, Venmo, etc.

2.2.10 Transfer significant cash and investment holdings to Nevada institutions;

2.2.11 Open a safe deposit box in Nevada;

2.2.12 Establish a Nevada office for a business you have;

2.2.13 Enroll school-age children in Nevada schools;

2.2.14 Engage Nevada doctors and arrange for them to receive your medical records;

2.2.15 Arrange for your prescriptions to be transferred to a Nevada pharmacy;

2.2.16 Use — but not necessarily exclusively — one or more Nevada advisors, such as a Nevada attorney or accountant;

2.2.17 Update your trust and/or will to reflect your Nevada residency and to reflect Nevada law;

2.2.18 If you maintain multiple residences, keep a journal that tracks the days spent in each;

2.2.19 File a declaration of domicile with the district court clerk;² and

¹ Once you have resided in Nevada for 30 days, it is illegal to drive here without a Nevada driver license and registering your vehicles here. See <https://dmvnev.com/newresident.htm>. There is a \$1,000 fine.

² See subsection 2.3

2.2.20 Establish memberships or otherwise participate in civic, religious, charitable organizations, and community organizations.

2.3 Declaration of Domicile. Nevada law permits a person to declare that Nevada is his or her domicile residence by signing “a sworn statement showing that he resides in and maintains a residence in that county, which he recognizes and intends to maintain as his permanent home.”³ A sample affidavit is attached to this memo.

3 CONCLUSION

To be a Nevada resident essentially requires that you be here with the intent to remain here indefinitely. If it is important that other states consider you as a Nevada resident, the more “indicia of domicile” that point to Nevada, the more likely you are to be successful.

CAUTION: If a couple spends nine months a year in California and three months a year in Nevada, they are California residents even if they have done most of the things mentioned above that would show that they are Nevada residents. Most people who are not bona fide residents of Nevada leave a paper trail (with receipts for purchases such as gas, food, and living expenses) and an electronic trail (with things such as cell-phone calls and ATM withdrawals) that is evidence of their real domicile. People like that are only pretending, and, if they carry things too far, they can be found guilty of perjury, illegal tax evasion, or other types of fraud. We discourage fraud of any kind, and we will not knowingly do anything to facilitate it.

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³ NRS 41.191. NRS 41.195 provides for this to be filed with the court clerk of a district court for a \$5 fee.

