

Home of Record & Domicile

1. One's "Domicile" is the state where one resides permanently and intends to return to live. A service member's domicile is not necessarily his "Home of Record." A service member's home of record is the place where he entered active duty (see our handout on Home of Record) and is used to fix travel and transportation allowances upon entering or leaving active duty. Every person has only one domicile but may have more than one state of residence. A person may "temporarily reside" in several states simultaneously. One's domicile is the same as one's permanent state of legal residence.

2. A person's domicile changes whenever he moves to another state and intends to live permanently in that state except for temporary absences. A service member may report an actual change in domicile by using DD Form 2058. However, the soldier still has the burden of proving that the state indicated on that form is indeed his domicile. A combination of the following may be used to prove a person's domicile or state of legal residence:

- a. Expressed intent, oral or written.
- b. Physical presence, past and present.
- c. Residence of immediate family.
- d. Location of schools attended by children.
- e. Payment of nonresident tuition to institutions.
- f. Payment of taxes, address on tax returns.
- g. Ownership of real property.
- h. Leasehold interests, business interests.
- i. Voter registration, vehicle registration
- j. Ownership of burial plots.
- k. Motor vehicle operator's permit.
- l. Location of bank or investment accounts.
- m. Explanations for temporary changes in residence.
- n. Home of record at the time of entering service.
- o. Place of marriage, spouse's domicile.
- p. Declarations of domicile in affidavits or law suits.
- q. Place of birth.
- r. Declarations of residence on documents such as wills, deeds, mortgages, leases, contracts, insurance policies, and hospital records.
- s. Any other acceptable type of evidence.

3. Whether a service member has established domicile in a particular state depends on the laws of that state. At the heart of the matter is where you establish a fixed habitation, exercise your political rights, and are liable to taxation. For more information, see a Legal Assistance Attorney. For appointments call 242-5083\5084.