

Department of Revenue**Adopted Exempt Permanent Rules Relating to Residency Factors; Removing Obsolete and Duplicative Provisions****8001.0300 RESIDENT AND DOMICILE DEFINED; CONSIDERATIONS.**

[For text of subparts 1 and 2, see Minnesota Rules]

Subp. 3. **Considerations.** The following items listed will be considered in determining whether or not a person is domiciled in this state:

[For text of items A to P, see Minnesota Rules]

~~Q.~~ location of any bank accounts, especially the location of the most active checking account;

~~R.~~ Q. location of other transactions with financial institutions;

~~S.~~ R. location of the place of worship at which the person is a member;

~~T.~~ S. location of business relationships and the place where business is transacted;

~~U.~~ T. location of social, fraternal, or athletic organizations or clubs or in a lodge or country club, in which the person is a member;

~~V.~~ U. address where mail is received;

~~W.~~ V. percentage of time (not counting hours of employment) that the person is physically present in Minnesota and the percentage of time (not counting hours of employment) that the person is physically present in each jurisdiction other than Minnesota;

~~X.~~ W. location of jurisdiction from which unemployment compensation benefits are received;

~~Y.~~ X. location of schools at which the person or the person's spouse or children attend, and whether resident or nonresident tuition was charged; and

Z. Y. statements made to an insurance company, concerning the person's residence, and on which the insurance is based.

Any one of the items listed above will not, by itself, determine domicile.

~~Charitable contributions made by a person will not be considered in determining whether that person is domiciled in Minnesota.~~

[For text of subparts 4 to 10, see Minnesota Rules]