

**WISCONSIN DEPARTMENT OF REVENUE  
DIVISION OF INCOME, SALES, AND EXCISE TAX**

**NOTICE OF PROPOSED GUIDANCE DOCUMENTS**

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance document listed in the table below.

**SUBMITTING PUBLIC COMMENTS**

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

**DEADLINE FOR SUBMISSION**

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

<b>Document Number</b>	<b>Document Title</b>
<b>100082</b>	Legal Residence Domicile - Common Questions

State of Wisconsin  
Department of Revenue

## 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?

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### 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.

### FOR QUESTIONS OR COMMENTS CONTACT:

MS 5-77

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Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

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