

Twenty-Six Factor Test.

Minnesota Rules contain a list of twenty-six factors to weigh when considering whether a person is domiciled in Minnesota. No single factor determines domicile. The factors are:

- A. Location of domicile for prior years.
- B. Where the person votes or is registered to vote, but casting an illegal vote does not establish domicile for income tax purposes.
- C. Status as a student.
- D. Classification of employment as temporary or permanent.
- E. Location of employment.
- F. Location of newly acquired living quarters whether owned or rented.
- G. Present status of the former living quarters, i.e., whether it was sold, offered for sale, rented, or available for rent to another.
- H. Whether homestead status has been requested and/or obtained for property tax purposes on newly purchased living quarters and whether the homestead status of the former living quarters has not been renewed.
- I. Ownership of other real property.
- J. Jurisdiction in which a valid driver's license was issued.
- K. Jurisdiction from which any professional licenses were issued.
- L. Location of the person's union membership.
- M. Jurisdiction from which any motor vehicle license was issued and the actual physical location of the vehicles.
- N. Whether resident or nonresident fishing or hunting licenses purchased.
- O. Whether an income tax return has been filed as a resident or nonresident.
- P. Whether the person has fulfilled the tax obligations required of a resident.
- Q. Location of any bank accounts, especially the location of the most active checking account.
- R. Location of other transactions with financial institutions.
- S. Location of the place of worship at which the person is a member.
- T. Location of business relationships and the place where business is transacted.
- U. Location of social, fraternal, or athletic organizations or clubs or in a lodge or country club, in which the person is a member.
- V. Address where mail is received.
- W. 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. Location of jurisdiction from which unemployment compensation benefits are received.
- Y. Location of schools at which the person or the person's spouse or children attend, and whether resident or nonresident tuition was charged.
- Z. Statements made to an insurance company, concerning the person's residence, and on which the insurance is based. Minn. R.8001.0300, subp. 3.