



FORT SAM HOUSTON LEGAL ASSISTANCE OFFICE CHANGE OF LEGAL RESIDENCE

1. Legal residence, also known as "domicile", is basically the state you consider your home. In contrast, home of record is merely an administrative entry on a servicemember's military records identifying the state from which he or she entered military service. Officers may rarely change their home of record; however, enlisted personnel may change their home of record when signing new enlistment contracts. Although your home of record may not easily be changed, your legal residence can be.
2. It is possible for members of the military service to abandon their previous domicile and select another, but to show establishment of a new domicile there must be clear and unequivocal proof of such intent. If you desire to change your domicile to the State of Texas, this evidence should indicate proof of abandonment of prior domicile, evidence of establishment of domicile in Texas, and, if applicable, that Texas has remained the servicemember's domicile when stationed outside of Texas, after having established Texas as his or her domicile.
3. The establishment of a domicile in Texas evidences abandonment of any previous domicile, including your domicile at original entry. Changing your domicile to Texas requires your physical presence in the state with the intent of making Texas your permanent home. Accomplishment of as many as possible of the following acts, which associate a person with a particular state, may be used to demonstrate your intent on establishing a new domicile:
 - (a) Canceling voter registration in your old state and registering to vote in Texas,
 - (b) purchasing a residence and claiming it as a homestead or renting a residence,
 - (c) maintaining local checking accounts, savings accounts and /or a safe deposit box,
 - (d) registering automobiles in Texas and paying personal property taxes therein,
 - (e) maintaining a Texas Drivers License,
 - (f) having a Will or other legal documents that indicate residence is Texas,
 - (g) having membership in professional organizations or other State of Texas organizations,
 - (h) establishing a business in Texas, and
 - (i) submitting a DD Form 2058 (State of Legal Residence Certificate) to the Finance and Account Office to change withholding of state income tax and changing military personnel records to reflect Texas as your permanent home address.
4. **CAUTION** - A servicemember may be tempted to change his/her state of legal residence to possibly avoid the income tax of their original state of domicile. Before doing so, they should consider some of the possible liabilities indicated below (which is not exhaustive), associated with change of legal residency

- (a) State inheritance, income, and personal property tax,
- (b) location of where your Will may be probated,
- (c) where your children may attend college at the in-state tuition rate, and
- (d) bonuses of war-time service.