A GUIDE FOR FAMILIES MOVING TO FLORIDA, AND THEIR ADVISORS

Moving to Florida: how to prove it

New York and California audit people who leave, and **the person who moved has to prove it**. The audit usually comes two or three years later, and it is won or lost on records: where you were each day, and where your life really is.

183

days is the line in New York

If you still keep a home in New York and spend more than 183 days there, New York taxes you as a resident for the whole year, even with a Florida driver's license.

WHAT COUNTS AS A NEW YORK DAY

Land at JFK at 11 p.m.	**New York**
Lunch in Manhattan, fly home at 5 p.m.	**New York**
Leave LaGuardia at 9 a.m., land in Palm Beach at noon	**New York**
A whole day in Palm Beach	**Florida**

Any part of a day in New York counts as a full New York day, so travel days count against you.

TWO TESTS, AND YOU HAVE TO PASS BOTH

1. The day count

Keep a home in New York and spend more than 183 days there, and you are a resident for the year. California presumes you are a resident if you spend more than nine months of the year in California.

2. Where home really is

Even under 183 days, New York weighs five things: your homes, your active business ties, where you spend your time, where your "near and dear" items are, and where your family lives.

WHAT AN AUDITOR ASKS FOR

Your phone
Cell phone records from the carrier, showing where the phone was each day.

Your money
Credit card and bank statements: every charge has a date and a city.

Your travel
Flights, E-ZPass and SunPass tolls, and private aviation logs.

Your life
Doctors' visits, building entry logs, club check-ins and social media.

Good to know. Rebuilding three years of records after an audit letter arrives is slow, costly and often incomplete. Keeping the record as the year happens is simple, and it is the record an auditor believes. Page 2 shows how we keep it.

Baratelli CPA & Accounting, PLLC

We keep your residency record every month and deliver a year-end evidence file for you and your attorney, for a flat annual fee quoted up front.

Call us in the year you move

(561) 228-6123

www.baratelliinstitute.com

General information about the 2026 rules, not tax or legal advice for a particular situation. Talk with your CPA and attorney about your own move.

How we keep the record

A phone app alone isn't enough, and auditors know it. A day is proven when **independent records tell the same story**: the phone, the cards, the tolls and the travel. We check them against each other every month, so any day that doesn't match is explained while the receipt is still easy to find.

WHEN	WHAT HAPPENS
The move	We walk through the Florida steps with you and your attorney (the checklist below), set up a residency app on your phone with read-only access for us, and connect the cards and accounts we will check it against.
Every month	We import the phone's day log and match each day against your card charges, bank activity and tolls. A New York charge on a Florida day gets explained now: an online order, a family member on a joint card, a car someone else drove.
All year	You see a running count of days in each state, with a warning at 120 and again at 150 New York days, so there are no surprises in the fall.
Year end	We deliver the evidence file: every day of the year with the records behind it, the days that needed an explanation, the domicile checklist with dated documents, and a plain-English summary for you and your attorney.
If an audit comes	Your attorney represents you, and we give the attorney the file and answer the auditor's requests for records. Most of the work an audit demands is already done.

THE FLORIDA STEPS: A CHECKLIST FOR THE YEAR YOU MOVE

1. **Declaration of Domicile**, filed with your county clerk
2. **Florida driver's license**, surrendering the old one
3. **Voter registration** in your Florida county
4. **Car registration** and Florida plates
5. **Homestead exemption**, filed by March 1
6. **Florida doctors**, dentist and pharmacy
7. **"Near and dear" items** moved: art, heirlooms, photos, pets
8. **Safe deposit box** and main bank in Florida
9. **Will and trusts** updated under Florida law
10. **Your address** on tax returns, accounts and policies
11. **Clubs, charities** and houses of worship in Florida
12. **Business ties** in the old state, reduced and documented

How we work

We report where you were, with the records behind each day. We don't move days to fit a number. You give us every phone, card and account you use, and confirm it in writing each year, because the file is only as strong as its records.

For advisors and attorneys

Ask us for the sample residency evidence file, a full year for a made-up client, to see exactly what your client and an auditor would receive. We work alongside your client's attorney, wealth advisor and New York accountant.

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A flat annual fee, quoted up front, and included with our family office work. Start in the year you move: the first year after a move is the one auditors look at hardest.

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