

## CALIFORNIA FRANCHISE TAX BOARD

Legal Ruling No. 049

June 27, 1958

### RESIDENCE

#### Syllabus:

Under the facts presented it is held that the taxpayer became a nonresident upon leaving the State in 1949.

Taxpayer was born in New York and lived in various parts of the United States during his youth. He entered business in New York and continued there for about eight years. In 1932 he moved to Europe, settled in Paris and there married his present wife. Because of the impending war he and his wife returned to the United States in 1939. In 1942 they settled in California and remained here until April 1949 when they returned to Europe, where they have remained since.

Taxpayer states that he never intended to acquire a domicile in California; rather it has been his intention always to retain his domicile of origin, New York. He lived in rented quarters while in California, and upon leaving in 1949 he terminated his resident club memberships and his bank account and removed all his personal effects from the State.

Advice is requested as to whether taxpayer became a nonresident in 1949. If a resident of the State leaves the State for other than temporary or transitory purposes, he thereupon ceases to be a resident. (Personal Income Tax Regulation 17013-17015(a)). The instant case is clearly within this precept. It is evident that taxpayers have severed all connections with California, and nothing can be found in their actions which is inconsistent with their declaration that they never intended to make a permanent residence in California. There is room for no other conclusion than that they left the State for other than temporary and transitory purposes in April 1949 and thereupon ceased to be residents.