

Insights: Publications

Failing to Properly Terminate State Domicile Has a Taxing Result

Tax Notes State

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Written by **Lauren A. Ferrante**

This article discusses the importance of properly changing state tax domiciles to achieve desired tax results — focusing on the California Office of Tax Appeals' recent ruling in *Bracamonte*.

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Lauren A. Ferrante

t 312.224.1039

lferrante@ktslaw.com