

| CASH FLOW ISSUES   | YES                      | NO                       |
|--|--------------------------|--------------------------|
| <p>Do you need to examine how your move will affect your regular budget/recurring expenses?</p>  | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>Do you need to fund any significant costs in the near term?<br/>If so, consider what resources to tap when covering any short-term shortfall (e.g. cash, borrowed funds, etc.).</p>   | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>Do you need to review what state-specific benefits you might gain and/or lose on account of your move?<br/>If so, consider the following:</p> <ul style="list-style-type: none"> <li>Review how your legal rights change under your new state's laws (e.g. property rights, creditor protection, family law, probate and intestacy, etc.).</li> <li>If you are eligible for social benefits at the state level, review your new rights and take any steps necessary to enroll.</li> </ul> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>Do you have dependent children for whom you are (or will be) funding educational expenses?<br/>If so, consider how your change in residency may affect your funding plan and costs (such as 529 plan funding and tuition costs).</p>  | <input type="checkbox"/> | <input type="checkbox"/> |

| ESTABLISHING DOMICILE  | YES                      | NO                       |
|--|--------------------------|--------------------------|
| <p>Do you need to distinguish domicile and residency, as defined by your new and prior states?<br/>If so, consider the following:</p> <ul style="list-style-type: none"> <li>You can have only one legal "domicile" (the permanent home where you intend to remain or return), and the definition varies by state.</li> <li>Domicile determines what state's laws apply to you, including income and estate tax.</li> <li>You are automatically a resident of the state where you claim domicile.</li> <li>You can also trigger residency in your non-domiciliary state, potentially exposing you to dual taxation.</li> </ul> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>Does your new state allow you to file a declaration of domicile?<br/>(continue on next column)</p>  | <input type="checkbox"/> | <input type="checkbox"/> |

| ESTABLISHING DOMICILE (CONTINUED)   | YES                      | NO                       |
|---|--------------------------|--------------------------|
| <p>Are you a part-time resident of another state?<br/>If so, consider the following:</p> <ul style="list-style-type: none"> <li>Understand how this can complicate the interpretation of your true legal domicile and resident status, and be mindful that your actions support your domicile claim.</li> <li>Track the time spent in your claimed domicile and elsewhere, and review other factors considered by the states when asserting resident status.</li> </ul> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>Do you own real property in your former state (or another state)?<br/>If so, consider conveying such real property to a revocable living trust to avoid ancillary probate.</p>   | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>Do you need to update your records and status with appropriate agencies?<br/>If so, consider the following:</p> <ul style="list-style-type: none"> <li>Notify the USPS, IRS, financial institutions, SSA, Medicare, VA, the Office of Federal Student Aid, etc., as applicable.</li> <li>Update your driver's license, vehicle registration, passport, voter registration, etc.</li> </ul>   | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>Are your estate planning documents from your prior domicile?<br/>If so, consider updating your estate plan (wills, trusts, POAs, living wills, etc.) to conform with your new state's laws. Although your documents may be honored in your new state it is a best practice to update them upon changing domicile.</p>  | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>Will you continue to have other ties to your former state (such as maintaining doctors)?<br/>If so, be mindful how your actions might be construed if your domicile or residency is ever challenged. You may need to proactively sever ties to your prior state if there is a risk that the state will aggressively assert residency and seek to tax you.</p>  | <input type="checkbox"/> | <input type="checkbox"/> |

| TAX ISSUES  | YES                      | NO                       |
|---|--------------------------|--------------------------|
| <p><b>Is your move tax-motivated (i.e., are you seeking to eliminate exposure under your prior state's income and/or estate tax laws, and instead to be subject to the laws of your new state)?</b><br/>If so, it is critical that your domicile and residency are clear and that you do not provide a basis for dual taxation.</p>   | <input type="checkbox"/> | <input type="checkbox"/> |
| <p><b>Are you relocating because of your job?</b><br/>If so, consider the following:</p> <ul style="list-style-type: none"> <li>Expenses reimbursed by your employer are no longer deductible for federal income tax purposes (except in limited cases for active duty service members).</li> <li>Unreimbursed expenses that you cover on your own may be deductible, so be sure to keep records of all such expenses.</li> </ul>   | <input type="checkbox"/> | <input type="checkbox"/> |
| <p><b>Did you sell your prior home, and was it your principal residence for two of the past five years?</b><br/>If so, you may be eligible to exclude from federal gross income \$250,000 of gains (\$500,000 if MFJ).</p>  | <input type="checkbox"/> | <input type="checkbox"/> |
| <p><b>Do you need to review your state and federal withholdings and/or estimated payments?</b></p>  | <input type="checkbox"/> | <input type="checkbox"/> |
| <p><b>Do you need to file state income tax returns in multiple states (e.g., resident, non-resident)?</b></p>   | <input type="checkbox"/> | <input type="checkbox"/> |
| <p><b>Are there other state or local taxes to consider (e.g., property, sales, deed transfer)?</b></p>  | <input type="checkbox"/> | <input type="checkbox"/> |
| <p><b>Are you subject to income taxes in your new state, and do you own municipal bonds issued in your former state?</b><br/>If so, consider the following:</p> <ul style="list-style-type: none"> <li>Out-of-state municipal bonds will remain exempt from federal income taxes but will likely be subject to state and local income taxes.</li> <li>Review your investment strategy, and seek in-state, tax-free alternatives with comparable ratings and yield.</li> </ul> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p><b>Are you married, and will you and your spouse be residents of different states?</b></p>   | <input type="checkbox"/> | <input type="checkbox"/> |

| MISCELLANEOUS ISSUES  | YES                      | NO                       |
|---|--------------------------|--------------------------|
| <p><b>Is your prior state aggressive with residency audits and challenging changes of domicile (such as CA, CT, and NY)?</b></p>  | <input type="checkbox"/> | <input type="checkbox"/> |
| <p><b>Do you need to update your insurance policies (e.g., homeowners, renter's, auto, umbrella, etc.)?</b></p>   | <input type="checkbox"/> | <input type="checkbox"/> |
| <p><b>Do you have Medicare Advantage, a Medicare Supplement, or Medicare Part D?</b><br/>If so, consider the following:</p> <ul style="list-style-type: none"> <li>Check whether your plan covers you in your new service area, what new options are available, and what action is needed to ensure that you are adequately covered.</li> <li>Your move opens a Special Enrollment Period for Advantage and Part D, during which you can make changes.</li> </ul> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p><b>Will your healthcare coverage or needs change?</b></p>  | <input type="checkbox"/> | <input type="checkbox"/> |
| <p><b>Do you have an irrevocable trust?</b><br/>If so, review what state laws apply to your trust and whether moving the trust is possible and beneficial.</p>  | <input type="checkbox"/> | <input type="checkbox"/> |
| <p><b>Do you work remotely?</b><br/>If so, notify your employer of your move so they can update your state tax withholding.</p>   | <input type="checkbox"/> | <input type="checkbox"/> |
| <p><b>Are there unique state laws of which you need to be aware (e.g., community property, homestead exemption, etc.)?</b></p>  | <input type="checkbox"/> | <input type="checkbox"/> |