



450 Columbus Boulevard
Hartford, Connecticut 06103-1837

Policy Statement

Charitable Contributions Not Considered in Domicile Determinations

Purpose: This Policy Statement explains the policy of the Department of Revenue Services (DRS) that charitable contributions, including donations of uncompensated time, are not considered when determining a person's domicile. This Policy Statement does not affect a determination of residency based upon maintaining a permanent place of abode and being present in the state for more than 183 days (statutory residency).

Effective Date: Upon issuance.

Charitable Contributions are Not Taken into Account in Determining Domicile.

As stated in Conn. Agencies Regs. § 12-701(a)(1)-1(d)(8), DRS does not consider charitable contributions in determining whether you are domiciled in Connecticut.

What are Charitable Contributions?

For purposes of this Policy Statement, charitable contributions include donations of money, personal property and uncompensated time to charitable organizations. Charitable organizations are organizations to which deductible contributions can be made under § 170(c) of the Internal Revenue Code.

Must a Charitable Contribution be Deductible for Federal Income Tax Purposes?

No. When making a domicile determination, DRS will not consider any charitable contributions, regardless of whether or not the contribution is deductible for federal tax purposes. Thus, donations of uncompensated time will not be considered in domicile determinations, even though the value of time and services cannot be deducted for federal income tax purposes.

What Activities are Considered Donations of Uncompensated Time?

Donations of uncompensated time include:

- Attendance at a charitable event;
 - Volunteer service at a charitable event;
 - Volunteer service for the direct benefit of a charitable organization; and
 - Service on a governing board of directors, an advisory board, or a committee of a charitable organization.
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Volunteering and Conducting Other Activities in Connecticut on the Same Day.

A day spent in Connecticut solely to donate uncompensated time to a charitable organization will not be considered for purposes of determining Connecticut domicile. If activities not considered donations of uncompensated time are performed in Connecticut on the same day, DRS will consider the day to be a Connecticut day when making a domicile determination. These days will continue to be considered Connecticut days for purposes of statutory residency determinations.

Statutory Authority: Conn. Gen. Stat. § 12-701, and Conn. Agencies Regs. § 12-701(a)(1)-1.

Effect on Other Documents: None

Effect of This Document: A Policy Statement explains in depth a current DRS position, policy, or practice affecting the tax liability of taxpayers.

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications: Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

Paperless Filing/Payment Methods (fast, easy, free, and confidential):

Taxpayers can use the **Taxpayer Service Center (TSC)** at www.ct.gov/TSC to file a variety of tax returns, update account information, and make payments online.

File Electronically: Follow the prompts to log into the *TSC* to file returns and pay taxes.

Pay Electronically: Use the *TSC* to make payments for most Connecticut taxes, even ones that cannot be filed electronically.

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DRS E-Alerts provide information for employer's withholding tax, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at www.ct.gov/DRS and select *Sign up for e-alerts* under *How Do I?* on the gold navigation bar.