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## Letter Ruling 80-6: U.S. Citizen Residing Abroad

February 19, 1980

You request a ruling with respect to the Massachusetts income tax liability of U.S. citizens residing abroad, who were last domiciled in Massachusetts and who register as absentee voters in Massachusetts.

Massachusetts General Laws, Chapter 62C, Section 6(a) specifies that every individual inhabitant of the Commonwealth who receives or accrues during the taxable year Massachusetts gross income, as defined in Section 2 of Chapter 62, in excess of two thousand dollars shall make a return of such income. Chapter 62, Section 1(f) defines "inhabitant" as "any natural person domiciled in the Commonwealth."

The Overseas Citizens Voting Rights Act of 1975 (OCVRA) provides that each citizen residing outside the United States has the right to register and vote by absentee ballot in any federal election. The citizen is authorized to vote in the state in which he was last domiciled immediately prior to his departure from the United States and in which he could have met the qualifications to vote in federal elections under present law. The citizen does not have to maintain a place of abode in the state and his intent to return may be uncertain. The citizen may not maintain a domicile nor register or vote in any state, territory or possession of the United States other than the state from which he is requesting an absentee ballot.

The 1978 amendment to OCVRA provides that the exercise of any right to register or vote in federal elections by any citizen outside the United States shall not affect the determination of the citizen's place of residence or domicile for the purpose of imposing federal, state or local taxes.

Based on the foregoing it is ruled that the mere exercise of the right to register and to vote as an absentee voter in Massachusetts will not subject a citizen residing abroad, who is no longer a Massachusetts domiciliary, to Massachusetts taxation. However, an individual who was a Massachusetts domiciliary will remain so and will be subject to Massachusetts income taxation regardless of the exercise of voting rights under OCVRA until he establishes a new domicile out-of-state with the intention of making the new location his home. Neither a temporary nor protracted absence from Massachusetts will effectuate a change in domicile of such individual unless all the requisites for such change are present.

This ruling makes no determination as to whether any specific individual is a Massachusetts domiciliary.

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/s/L. Joyce Hampers

L. Joyce Hampers,  
Commissioner of Revenue

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