Leaving California: the departure checklist

What to gather, what to cancel, and how to notify the California Franchise Tax Board (FTB). Official sources checked 8 September 2026.

The rules in one page

Domicile, 'temporary or transitory purpose' and closest connections.
You are a California resident if you are present in California for other than a temporary or transitory purpose, or domiciled in California but outside it for a temporary or transitory purpose. A nonresident is anyone who is not a resident. Domicile is your true, fixed, permanent home; you have only one, it is presumed to continue until shown to have changed, and the burden of proving the change is on you — with actu…
FTB Publication 1031 (2025): Guidelines for Determining Resident Status — https://www.ftb.ca.gov/forms/2025/2025-1031-publication.pdf

Nine months presumes residency. Six months does not presume the opposite.
Under R&TC 17016 you are presumed a resident in any taxable year in which you spend, in aggregate, more than nine months in California. The reverse is not true: spending less than nine months creates no presumption of nonresidency, and you can be a resident without setting foot in the state. The separate six-month rule in the regulation only helps someone domiciled outside California, with a permanent abode there, wh…
FTB Residency and Sourcing Technical Manual (Rev. 01/2026) — https://www.ftb.ca.gov/tax-pros/procedures/residency-and-sourcing-technical-manual-disclosure.pdf

The FTB will not tell you in advance whether you are a resident.
The FTB issues Chief Counsel Rulings on questions of law, but its own procedures say it will not rule where the answer depends principally on factual issues — and it gives 'whether a taxpayer is a resident for a particular year' as the example. There is no certificate of non-residency and no clearance letter. The first time the FTB tests your position is a residency audit, when it asks for calendars, travel records, …
FTB Notice 2009-08: Chief Counsel Rulings — https://www.ftb.ca.gov/tax-pros/law/ftb-notices/2009-08.pdf

Form 540NR, with a residency questionnaire built in.
In the year you leave you file Form 540NR as a part-year resident: all income received while a resident, plus California-source income for the rest of the year. Schedule CA (540NR) Part I asks, on the return itself, where you were domiciled, the date you became a nonresident and your new state, the number of days you spent in California for any purpose, and the dates you owned a home or property in California. Column…
FTB: 2025 Instructions for Schedule CA (540NR) — https://www.ftb.ca.gov/forms/2025/2025-540nr-ca-instructions.html

Two sides of the move

YOUR NEW COUNTRY

- ☐ **Lease or proof of housing**
  Names, address, dates and the living arrangement.
- ☐ **New driver's licence**
  If issued and applicable to your situation.
- ☐ **Residence or immigration document**
  The visa or permit that applies to your status — and whether it is permanent.
- ☐ **Local bank statement**
  Evidence of an account in your new country.

CALIFORNIA

- ☐ **Sale, lease or letting of your California home**
  Explain what happened to it and whether it remains available to you. Tell the county assessor you no longer qualify for the homeowners' exemption — by December 10 to avoid a penalty.
- ☐ **Driver's license, vehicles and voter registration**
  Get your new state's license, register your vehicles there and cancel your California voter registration with your county elections office. Each is a Bragg factor the FTB checks.
- ☐ **Doctors, dentists, accountants, attorneys and memberships**
  Move your professional relationships and club, religious and professional memberships; the state where you obtain services is on the list.

- [ ] **Employer, payroll and equity records**
  Have your employer change your work location and state withholding, and keep a workday log from grant to exercise or vest for every option and RSU.
- [ ] **Bank, brokerage and FTB address**
  Update every account to your new address and file FTB 3533 (or update MyFTB). If you keep a California rental, expect 7% withholding on rent above $1,500 unless you obtain a waiver.

Notifying the FTB

01 Update your address with the FTB
File form FTB 3533, Change of Address for Individuals, update it in MyFTB, or call 800-852-5711 (916-845-6500 from outside the US). Foreign addresses are accepted.

02 File your part-year Form 540NR
Report all income to the date you left and California-source income after it. Complete Schedule CA (540NR) Part I — domicile, the date you became a nonresident, your new state, days in California and property dates. Due April 15; automatic extension to file until October 15, but pay by April 15.

03 Keep filing 540NR while California-source income continues
Option exercises, RSU vests, deferred compensation, rent and the sale of California property stay reportable. Claim withholding credits from Forms 593 and 592-B on the return.

04 Keep the file
The FTB can propose an assessment for four years after you file — and at any time if no return was filed. Keep calendars, travel records, statements and every notification you sent.

Next step
Get your documents compiled into a structured report for $27 at **exitcalifornia.app**, then add a written team review & opinion memo ($497) before you sever ties. Questions: hello@exitglobal.app