

## Voting Residency Guidelines for Overseas Citizens

The following are voting residency guidelines for citizens residing outside the United States. Your “legal state of residence” for voting purposes is the state you last resided immediately prior to your departure from the U.S. This right extends to overseas citizens even though they may no longer own property or have other ties to their last state of residence and their intent to return to that state may be uncertain.

Keep in mind that exercising your right to vote in elections *for Federal offices only* does not affect the determination of residence or domicile for purposes of any tax imposed under Federal, state or local law. Voting in an election *for Federal offices only* may not be used as the sole basis to determine residency for the purposes of imposing state and local taxes. If you claim a particular state as your residence and have other ties with that state *in addition to voting*, then you may be liable for state and local taxation, depending upon that particular state law. Appendix E of the *2002-03 Voting Assistance Guide* contains information on probable state tax obligations. Consult your legal counsel for specific questions or situations.

Voting Assistance Officers (VAO) at Embassies/Consulates will assist overseas U.S. citizens in obtaining and completing Federal Post Card Application (FPCA or SF-76) request for registration and ballot; witnessing or notarizing FPCA forms (if required); and providing other absentee voting information as needed. Embassy/Consulate locations serve also as postage-free mailing points where FPCA and other election materials may be mailed back to your local voting jurisdiction in the U.S. where absentee registration and ballot requests are actually processed. Overseas organizations such as Democrats Abroad and Republicans Abroad, and many overseas corporations have all voting materials necessary to assist citizens in requesting registration and/or an absentee ballot.

Because election laws vary from state to state, please consult the current *Voting Assistance Guide* for further instructions and guidelines, which is available in hard-copy format or on-line at the FVAP Website [www.fvap.gov](http://www.fvap.gov). The *Guide* contains state-by-state procedures to register and/or request an absentee ballot using the FPCA. All shaded areas for your state or territory (outlined in the *Guide*) must be completed. In the residence section of the form, enter the complete street address of your last residence in that state, including your street or rural route and number. If using a rural route number, include the specific location of residence in the "Remarks" section. Your right to vote in your state and determination of voting precinct depend on your physical residence while you were within that state.

Questions regarding the above which cannot be answered locally may be referred to the Director, Federal Voting Assistance Program, Department of Defense, Washington Headquarters Services, 1155 Defense Pentagon, Washington DC 20301-1155. Reach the FVAP via e-mail at [vote@fvap.ncr.gov](mailto:vote@fvap.ncr.gov) or call on (703) 588-1584, toll-free 1-800-438-8683, or DSN (military) 425-1584.