Corey had always lived in the UK until, on 6 April 2016, he sold his home in the UK and moved to the country of Medora with his wife, Dana, and their daughter.

They always planned to return to the UK at some point, such that they continued to be domiciled in the UK.

Corey began working for a company in Medora on 1 May 2016.

In March 2019, Corey's sister, Florence, became seriously ill. Consequently, Corey and his family returned to live in the UK on 6 April 2019.

Period from 6 April 2016 to 5 April 2019
Corey was not resident in the UK during this period. However, he visited the UK (staying in hotels) as follows:

Tax year	Days in the UK
2016/17	49
2017/18	105
2018/19	74

Since 6 April 2019
On 1 June 2019, Corey and Dana purchased a new home in the UK.

On the same date, Dana started a new full-time job in the UK and became UK resident.

Corey and Dana have retained their home in Medora because Corey has continued working there and does not work in the UK.

It is envisaged that Corey will have been in the UK for 115 days in the tax year 2019/20.
Please prepare a memorandum for the client file consisting of the work set out below:

(a) Corey's UK residence status for the tax year 2019/20

-	Explain how Corey's UK residence status for the tax year 2019/20 will be determined and conclude on his likely residence status for that year. Corey will have lived in both of his houses (i.e. in the UK and Medora) during the year, such that he will not have 'his only home' in the UK for the purposes of the automatic UK residency tests.
-	State how becoming UK resident would affect Corey's liability to UK income tax.

Prepare the memorandum as requested in the email from your manager.

(a) Corey's UK residence status for the tax year 2019/20.