

# Individual Income Tax

## Residency Status

- **Resident.** You were a resident of Ohio if you lived in Ohio for the entire year. If you were away temporarily, you were still a resident of Ohio.
- **Part-year resident.** You moved into or out of Ohio during 2016, not counting being away temporarily.
- **Nonresident.** You were domiciled outside of Ohio all year.

**Caution: Part-year residents should use the nonresident credit on the Ohio Schedule of Credits (as explained in the [2016 Ohio income tax instructions](#)) for income earned while a resident of another state. Individuals who earn or receive income within Ohio will be able to claim the nonresident credit with respect to all items of income not earned and not received in Ohio.**

If you are unsure of your state of residency, Ohio law provides that you will be considered a full-year nonresident of Ohio **only** if you meet all five of the following requirements:

- During the entire taxable year you had at least one abode outside of Ohio,
- You spent no more than 212 contact periods in Ohio during the taxable year,
- You were not a part-year resident of Ohio during the taxable year,
- By June 1 of the immediately succeeding calendar year you file, as appropriate, either the affidavit or notice of non-Ohio domicile or notice of no Ohio income tax liability (below),
- These documents do **NOT** contain any false statements.

[Affidavit of Non-Ohio Residency/Domicile for Taxable Year 2016](#)<sup>(PDF)</sup> — for use only by individuals who are claiming to be full-year nonresidents for Ohio income tax purposes.

It is important that individuals submitting this affidavit of non-residency above appreciate the complete ramifications of submitting this statement. Other state agencies such as the Ohio Board of Regents, the Ohio Bureau of Motor Vehicles, and the Ohio Elections Division of the Ohio Secretary of State may no longer recognize you as a resident of Ohio if you submit either of these affidavits to the Ohio Department of Taxation.

[Ohio Income Tax Information Notice \(IT-10\)](#)<sup>(PDF)</sup> — for use by individuals and military service members and spouses who claim no Ohio income tax liability.