



# Idaho Statutes

TITLE 63  
REVENUE AND TAXATION  
CHAPTER 30  
INCOME TAX

63-3013. RESIDENT. (1) The term "resident," for income tax purposes, means any individual who:

(a) Is domiciled in the state of Idaho for the entire taxable year; or

(b) Maintains a place of abode in this state for the entire taxable year and spends in the aggregate more than two hundred seventy (270) days of the taxable year in this state. Presence within the state for any part of a calendar day shall constitute a day spent in the state unless the individual can show that his presence in the state for that day was for a temporary or transitory purpose.

(2) An individual shall not be considered a resident, but may be considered a part-year resident, during a period of absence from this state described as follows:

(a) The period begins with an individual leaving this state if the individual is absent from this state for at least four hundred forty-five (445) days in the first fifteen (15) months.

(b) During such period, but excluding the first fifteen (15) months, the individual was not present in this state for more than sixty (60) days in any calendar year.

(c) During such period, the individual did not maintain a permanent place of abode in this state at which his spouse (unless he and his spouse are legally separated) or minor or dependent children are present for more than sixty (60) days during any calendar year.

(d) The individual did not, during such period, hold an elective or appointive office of the government of the United States (other than the armed forces of the United States or career appointees in the United States foreign service).

(e) The individual was not, during such period, employed on the staff of an elective officer in the legislative branch of the government of the United States; and

(f) The individual did not, during such period, claim Idaho as his tax home for federal income tax purposes.

(g) The period ends with an individual returning to this state if such individual remains or resides in the state for more than sixty (60) days.

(3) Any individual who is a nonresident alien as defined in section 7701 of the Internal Revenue Code is not a resident within the meaning of this section.

History:

[63-3013, added 1959, ch. 299, sec. 13, p. 613; am. 1961, ch. 328, sec. 2, p. 622; am. 1986, ch. 245, sec. 1, p. 664; am. 1995, ch. 83, sec. 1, p. 239; am. 1995, ch. 111, sec. 6, p. 350; am. 1996, ch. 40, sec. 1, p. 103; am. 1997, ch. 57, sec. 2, p. 96; am. 2006, ch. 90, sec. 1, p. 264.]

How current is this law?

**Search the Idaho Statutes and Constitution**



# Idaho Statutes

TITLE 63  
REVENUE AND TAXATION  
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INCOME TAX

63-3013A. PART-YEAR RESIDENT. The term "part-year resident," for income tax purposes, means any individual who is not a resident and who:

(a) Has changed his domicile from Idaho or to Idaho during the taxable year; or

(b) Has resided in Idaho for more than one (1) day during the taxable year. An individual shall be deemed to reside within Idaho for any calendar day in which that individual has a place of abode in this state and is present in this state for more than a temporary or transitory purpose. Presence for any fraction of a calendar day shall be counted as a whole day.

History:

[I.C., sec. 63-3013A, as added by 1961, ch. 328, sec. 3, p. 622; am. 1965, ch. 316, sec. 2, p. 880; am. 1969, ch. 319, sec. 6, p. 982; am. 1970, ch. 222, sec. 3, p. 621; am. 1979, ch. 3, sec. 1, p. 6; am. 1986, ch. 90, sec. 1, p. 262; am. 1995, ch. 111, sec. 7, p. 351.]

How current is this law?

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# Idaho Statutes

TITLE 63  
REVENUE AND TAXATION  
CHAPTER 30  
INCOME TAX

63-3014. NONRESIDENT. The term "nonresident" means any individual who is not a resident or part-year resident.

History:

[63-3014, added 1959, ch. 299, sec. 14, p. 613; am. 1961, ch. 328, sec. 4, p. 622.]

How current is this law?

**Search the Idaho Statutes and Constitution**