



Rule: 42.15.109

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Rule Title: RESIDENCY



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Latest version of the adopted rule presented in Administrative Rules of Montana (ARM):

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42.15.109 RESIDENCY

(1) As provided in [15-30-2101](#), MCA, an individual may be a resident for Montana individual income tax purposes if the individual is domiciled in the state or maintains a permanent place of abode in the state. Section [1-1-215](#), MCA, sets forth rules for determining residency, and "domiciled" is defined in ARM [42.2.304](#). Whether an individual is a Montana resident for Montana income tax purposes is determined in light of all facts and circumstances.

(2) A Montana resident who enters the United States armed forces does not lose that status as a Montana resident solely by reason of being absent from this state in compliance with military orders.

(3) Special rules regarding nonresident military personnel and their dependents are located at ARM [42.15.112](#).

History: [15-30-2620](#), MCA; [IMP](#), [15-30-2101](#), MCA; [NEW](#), 2004 MAR p. 3147, Eff. 12/17/04; [AMD](#), 2010 MAR p. 1088, Eff. 4/30/10.

MAR Notices	Effective From	Effective To	History Notes
42-2-820	4/30/2010	Current	History: 15-30-2620 , MCA; IMP , 15-30-2101 , MCA; NEW , 2004 MAR p. 3147, Eff. 12/17/04; AMD , 2010 MAR p. 1088, Eff. 4/30/10.
	12/17/2004	4/30/2010	History: Sec. 15-30-305 , MCA; IMP , Sec. 15-30-101 , MCA; NEW , 2004 MAR p. 3147, Eff. 12/17/04.

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