

Individual Income Tax

Ohio Residency

Ohio Residency Statuses

Resident: You are an Ohio resident for income tax purposes if you are domiciled in Ohio. Thus, under Ohio law, the terms "domiciled" and "resident" mean the same thing. Generally, any individual with an abode in Ohio is presumed to be a resident. The abode can be either owned or rented. Temporary absence from your Ohio abode, no matter how long, does not change your residency status. Thus, if you live in Ohio, the presumption is that you are an Ohio resident. Ohio residents are eligible for the resident credit on any non-Ohio income if they were subject to, and paid tax on, that income in another state.

Part-year resident: You are a part-year resident of Ohio if you were a resident of Ohio for a portion of the tax year and a nonresident for the rest of the tax year. Thus, you are a part-year resident if you permanently moved into or out of Ohio during the tax year. Part-year residents are entitled to the nonresident credit for any income earned while they were a resident of another state. They are also eligible for the resident credit on non-Ohio income earned while they were an Ohio resident, if they were subject to, and paid tax on, that income in another state.

Nonresident: You are a nonresident if you were a resident of another state for the entire tax year. Nonresidents 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.

See R.C. 5747.01(I)(1), 5747.01(J), and 5747.24 for more information.

Ohio Residency for Military Servicemembers and Their Civilian Spouses

Military Servicemembers: A military servicemember is a resident of their "state of legal residency." This is generally the same as the servicemember's "home of record" unless it is subsequently changed. The servicemember's state of legal residency does not change based on military orders.

Civilian Spouse: A servicemember's civilian spouse will generally retain their original state of legal residence, if the servicemember and spouse have the same state of legal residence and the spouse is only accompanying the servicemember as part of military orders.

See [Information Release IT 2008-02](#), "Ohio Taxable Income and Deductions for Servicemembers and Civilian Spouses," for more information.

Ohio Residency Resources

- [2019 Individual and School District income tax instructions](#) – See the "Ohio Residency" section of the instructions.
- [Frequently Asked Questions](#) – Click the link and select "Income – Residency" from the category dropdown.
- [Information Release IT 2018-01](#) – "Residency Guidelines - Tax Imposed on Resident and Nonresident Individuals for Taxable Years 2018 And Forward"
- [Information Release IT 2015-02](#) – "Residency Guidelines - Tax Imposed on Resident and Nonresident Individuals for Taxable Years 2015 Through 2017"
- [Information Release IT 2007-08](#) – "Residency Guidelines - Tax Imposed on Resident and Nonresident Individuals for Post-2006 Taxable Years"
- [IT NRS-Ohio Nonresident Statement](#) – Individuals who meet the criteria listed on the form and timely file this statement will be irrebuttably presumed to be nonresidents of Ohio. See [page 48](#) of the Individual and School District income tax instructions for more information.
- [Ohio Virtual Tax Academy](#) – Click the "Individual Income Tax" link to view presentations on Ohio residency.

Taxpayers with additional questions on this subject may contact the Department of Taxation by [email](#) or by calling 1-800-282-1780 (1-800-750-0750 for persons who use text telephones (TTYs) or adaptive

telephone equipment).