

Idaho State Tax Commission

Idaho Residency Status

tax.idaho.gov/residency

Your residency status determines what income the state of Idaho can tax.

There are three residency statuses:

Resident

IF YOU:

- Keep a home in Idaho for the entire tax year and spend more than 270 days of the year in Idaho; or
- Are [domiciled](#) in Idaho for the entire tax year.

TAX EFFECT:

Idaho taxes all your income, including income from sources outside Idaho. You might be entitled to a credit for taxes paid to another state if some or all the income taxed by Idaho is also taxed by another state.

Part-year resident

IF YOU'RE A RESIDENT OF IDAHO AND YOU:

- Changed your [domicile](#) either to or from Idaho during the tax year; or
- Lived in Idaho more than one day during the tax year. This means you have a home in Idaho and are here for more than a [temporary reason](#).

TAX EFFECT:

Idaho taxes all the income you receive while living in Idaho plus any income you receive from Idaho sources when not living in Idaho.

Nonresident

If you aren't a resident or part-year resident of Idaho

TAX EFFECT:

Idaho taxes only your income from Idaho sources.

Domicile

Domicile is the place you have your permanent home and where you intend to return whenever you're away. It's the place that's the center of your personal and business life.

Once established, your domicile doesn't change until you abandon it, get a new one, and are living in your new domicile.

Domicile and residence (where you live) aren't the same thing:

- You can have more than one residence.
- You can have only one domicile.

Generally, if you're domiciled in Idaho, you must file an Idaho income tax return. (See [Absent from Idaho for 445 days in a 15-month period](#).)

Example A:

Joe Miller's family lives in Idaho. Joe takes a job out of state, but returns home periodically to be with his family. Idaho is still his permanent home, so Joe is still domiciled in Idaho.

Proving you changed your domicile

You might need to prove you changed your domicile. Evidence of a change of domicile can include:

- Where your family lives
- A comparison of homes in different locations

- Where you're involved in business
- Where and how you spend time during the year in question
- Where you keep items that are near and dear to you
- Giving up your driver's license or homeowner's exemption

This isn't a complete list. Consideration of all facts and circumstances helps determine your domicile.

This information is for general guidance only. Tax laws are complex and change regularly. We can't cover every circumstance in our guides. This guidance may not apply to your situation. Please [contact us](#) with any questions. We work to provide current and accurate information. But some information could have technical inaccuracies or typographical errors. If there's a conflict between current tax law and this information, current tax law will govern.



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