



Department of
Taxation

Ohio Income Tax Information Releases - IT 2007-08 & IT 2015-02

The Department of Taxation has issued one revised information release and one new information release in relation to Cunningham v. Testa decision.

Revised - [IT 2007-08 Personal Income Tax: Residency Guidelines - Tax Imposed on Resident and Nonresident Individuals for Post-2006 Taxable Years](#)

New - [IT 2015-02 - Personal Income Tax: Residency Guidelines - Tax Imposed on Resident and Nonresident Individuals for Post-2014 Taxable Years](#)