Ohio | Department of Taxation

Reset Form

IT DA-NM
Rev. 7/08

Affidavit of Non-Ohio Domicile for Taxable Year 2008 – Nonmilitary

This form is for use only by each nonmilitary individual who is claiming to be a full-year nondomiciliary under Ohio Revised Code section 5747.24.

Due date: June 1, 2009 (Ohio law does not provide for any additional time to file). See Ohio Revised Code sections 5747.24, 5703.35 and 1.14.

Who must file: Please see instructions.

Filing this affidavit may impact the ability for you and/or your family members to obtain in-state tuition at an Ohio university, to vote in Ohio, and to obtain or keep an Ohio driver's license, etc. Filing this affidavit does **not** exempt you from timely filing your Ohio income tax return for 2008 and paying any tax due.

First name	M.I.	Last name	Social Security number
Address			County
City, state, ZIP code			

Under penalties of perjury, I declare all the following to be true:

1. I was not domiciled in Ohio at any time during taxable year 2008. I was domiciled in _____ (name of state(s) where domiciled).
2. I had at least one abode (place where I lived) outside of Ohio for the entire taxable year. Name of city (or cities), state(s) (if within the USA) and country (if not within the USA) where I lived if different from statement 1, above.

   _____
3. I had fewer than 183 contact periods* in Ohio during the taxable year.
4. I ☐ shall ☐ shall not be filing a year 2008 Ohio individual income tax return.

Under penalties of perjury, I declare that to the best of my knowledge and belief the statements on this affidavit are true, correct and complete.

_____ _____

Your signature Date

*Ohio Revised Code section 5747.24(A)(1) states that an individual "has one contact period in this state" if the individual is away overnight from his/her abode located outside this state and, while away overnight from that abode, spends at least some portion, however minimal, of each of two consecutive days in this state.

Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us with your Social Security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax. Your failure to supply any information requested on this affidavit will result in our inability to process this document.

Please do not attach to, or enclose with, your Ohio income tax return.

Mail to:
Ohio Department of Taxation
Attn: Tax Technical
4485 Northland Ridge Blvd.
Columbus, OH 43229-5404.

Questions? Call us toll-free at 1-800-282-1780.

IT DA-NM Instructions

Who Should File This Affidavit?
You must file this yearly affidavit if you are not in the military and you meet either of the following criteria:

- During the previous taxable year (2007) you filed an Ohio income tax return as a resident or part-year resident, for the current taxable year (2008) you are claiming to be a nonresident/nondomiciliary, and for the current taxable year you have no income sitused to Ohio under Ohio Revised Code sections 5747.20 – 5747.231.
- For the current taxable year (2008) you have no intent to file an Ohio income tax return and you have (i) an abode in Ohio, (ii) a contact period in Ohio, and/or (iii) nexus with Ohio to the extent that the tax commissioner would have cause to question your non-filing.

If you meet either of the criteria set forth above, but you do not file this affidavit by June 1, 2009, under Ohio law you are presumed to be a full-year domiciliary.

What Is the Due Date for Filing This Affidavit?
The due date is June 1, 2009. R.C. section 5747.24 requires that, in order to preserve the presumption of full-year non-Ohio residency, the taxpayer must file this affidavit by the 15th day of the fourth month following the last day of the taxable year. However, R.C. section 5703.35 allows the tax commissioner to extend for 45 days the due date for any report. As such, you must file this tax return by June 1, 2009. The tax commissioner has no authority to extend beyond June 1, 2009 the due date for filing the year 2008 affidavit.

Where Do I Mail This Affidavit?
Please mail this affidavit to the street address set forth at the bottom of the affidavit. The postmark date must be no later than June 1, 2009. Please do **not** attach this affidavit to, or enclose with, your Ohio individual income tax return.

Do I Need To File This Affidavit if I Have Not Earned or Received Any Income in Ohio?
Even if you have no income that you earned or received in Ohio, you must timely file this affidavit by June 1, 2009 if you want to preserve the presumption of full-year non-Ohio domicile.

If I Timely File Ohio Form ITDA-NM, Do I Also Have To File Ohio Form IT 10, Information Notice of No Tax Due?
No taxpayer is required to file Ohio form IT 10. However, by filing Ohio form IT 10, you might not be considered a delinquent taxpayer. So, if you have not earned or received any income in Ohio, you may want to consider filing both this affidavit and Ohio form IT 10. Please do **not** file the affidavit and notice together since there is a different address for the affidavit and for the notice.

Whom Do I Contact if I Have Additional Questions About This Affidavit?
For more information you can call the toll-free number on the front of this affidavit, or for faster service you can go to our Web site at **tax.ohio.gov,** click on "Contact Us" and electronically send your question(s) to us.

What Is the "Bright Line" Test Under Ohio Revised Code Section 5747.24?
This portion of Ohio law provides for a "bright line" test under which an individual is presumed to be a full-year nondomiciliary if all of the following circumstances are present:

- The individual has at least one abode outside Ohio for the entire year (the law does not define "abode"),
- The individual has no more than 182 contact periods in Ohio, and
- The individual timely submits to the Ohio Department of Taxation this affidavit, **and** the affidavit is not false.

What Is a "Contact Period" in Ohio?
An individual has one contact period in this state if the individual is away overnight from the individual's abode located outside the state and while away overnight from that abode spends at least some portion, however minimal, of each of two consecutive days in this state. Note that the individual does not have to spend the night in Ohio.

For example: An individual who claims to be domiciled in Florida has an abode in Florida for the entire year. On Jan. 2 of the taxable year the individual flies from Florida to Toledo. Later on Jan. 2 the individual drives to Michigan and spends the night in Michigan. On Jan. 3 the individual drives from Michigan back to Ohio. Late in the day on Jan. 3 the individual flies from Toledo back to the individual's abode in Florida.

The individual has one contact period in Ohio because the individual spent some portion of two consecutive days (Jan. 2 and Jan. 3) in Ohio and was away overnight (from sometime on Jan. 2 until sometime on Jan. 3) from the individual's abode in Florida.