

"Domicile" means the "individual's true, fixed and permanent home and place of habitation. It is the place where that individual intends to remain, and to which that individual expects to return when that individual leaves without intending to establish a new domicile elsewhere." Idaho Code, 37-3717B(1)(a).

The establishment of domicile in Idaho by a person formerly domiciled in another state has occurred if the person has resided in Idaho for the prior 12 months and one of the following:

- a. If an undergraduate, is physically present in Idaho primarily for purposes other than educational. An undergraduate student who is enrolled as a full-time student in any term during the prior 12 months shall be presumed to be in Idaho primarily for educational purposes. Such period of enrollment is not counted toward the establishment of a domicile in Idaho unless the student can provide proof of full-tine employment in Idaho for the prior 12 month period and the filing of an Idaho state resident income tax return for the prior tax year.
  - OR
- b. Is a full-time student in a graduate or professional program.

## Factors for determining domicile (timeframe: prior 12 months)



## A "nonresident student" is:



A student who does not meet the requirements for proving Idaho residency as set forth in Idaho Code, Section 33-3717B A student attending an Idaho Institution with financial assistance provided by another country or governmental unit or agency



A person who is not a citizen of the United States of America, unless the student can provide proof of lawful presence in the United States. "Lawful presence" is verified through the means set forth in Idaho Code, Section 67-7903.

## **Relevant Law and Regulations**

The statutory and regulatory provisions relevant to residency determinations may be found via the following documents:

- Idaho Code Section 33-3717B (institutions other than community colleges)
- Idaho Code Section 33-2110A (community colleges)
- Idaho Board of Education Policy V.Q. (institutions other than community colleges)