

Idaho Students/Taxpayers Domiciled in Other States

Part Year Resident vs Non Resident

According to Idaho Tax Code referenced below, if the student/taxpayer is in Idaho for more than 90 day and if they file a tax return, they must file as a Part Year Resident.

Note: Even though domiciled in another state, if the student/taxpayer is in the state of Idaho for >90 days, the student/taxpayer is presumed to be a part time resident and therefore allowed to have grocery tax credit - but the grocery credit may not be greater than the state tax liability.

040.PART-YEAR RESIDENT (RULE 040).
Section 63-3013A, Idaho Code.

02. Temporary or Transitory Purpose. For purposes of this rule, an individual is not residing in Idaho if he is present in Idaho only for a temporary or transitory purpose. Likewise, an individual is not residing outside Idaho merely by his temporary or transitory absence from Idaho.

c. Presence in Idaho for ninety (90) days or more during a taxable year is presumed to be for other than a temporary or transitory purpose. To overcome the presumption, the individual must show that his presence was consistent with that of a vacationer, seasonal visitor, tourist or guest.

NONRESIDENT (RULE 045).
Section 63-3014, Idaho Code. (3-20-97)

01. Traveling Salesmen.

02. Motor Carrier Employees Covered by Title 49, Section 14503, United States Code.

03. Water Carrier Employees Covered by Title 46, Section 11108, United States Code.

04. Air Carrier Employees Covered by Title 49, Section 40116(f), United States Code.

05. Rail Carrier Employees Covered by Title 49, Section 11502, United States Code.