



# IT NRS – Ohio Nonresident Statement

Individuals claiming to be irrevocably presumed to be full-year nonresidents for Ohio income tax purposes must file this form no later than the 15th day of the 10th month following the close of their tax year. For most taxpayers, the due date will be October 15th. **Important:** Submitting this statement does not constitute the filing of an income tax return.

Taxpayer's SSN (required)

Spouse's SSN (only if joint statement)

First name

M.I. Last name

Spouse's first name (only if joint statement)

M.I. Last name

Address line 1 (number and street) or P.O. Box

Address line 2 (apartment number, suite number, etc.)

City

State

ZIP code

Ohio county (first four letters)

Foreign country (if the mailing address is outside the U.S.)

Foreign postal code

### Required Criteria (all must be true)

- During the tax year, I had no more than 212 contact periods in Ohio.
- During the tax year, I did not hold a valid Ohio driver's license or Ohio state identification card **at any time**.
- I did not receive the Ohio homestead property tax exemption or the owner-occupancy tax reduction with respect to a tax lien date included in the tax year.
- I did not receive resident tuition benefits for an Ohio institution of higher education based on an abode being located in Ohio.
- During the tax year, I had at least one abode outside of Ohio for which I did not claim a depreciation deduction under section 167 of the Internal Revenue Code. Enter the state/country where the abode is located:

Taxpayer:

Spouse (if different abode):

### Declarations (required)

- By checking this box and signing this statement I, the taxpayer listed above, declare under penalties of perjury that I meet **all** of the required criteria for the tax year listed above, and thus, am irrevocably presumed to **not** be domiciled in Ohio for the tax year.
- By checking this box and signing this statement I, the spouse listed above, declare under penalties of perjury that I meet **all** of the required criteria for the tax year listed above, and thus, am irrevocably presumed to **not** be domiciled in Ohio for the tax year.

**Sign Here (required):** I declare under penalties of perjury that this return or claim (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return and report.

Taxpayer's signature

Phone Number

Spouse's signature

Date

**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. 42 U.S.C. 405 and Ohio Revised Code sections 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

**Mail to:**  
Ohio Department of Taxation  
P.O. Box 182847  
Columbus, OH 43218-2847