



## Ohio Revised Code

### Section 718.012 Factors for determining whether individual is domiciled in municipal corporation.

Effective: March 23, 2015

Legislation: House Bill 5 - 130th General Assembly

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(A)(1) An individual is presumed to be domiciled in a municipal corporation for all or part of a taxable year if the individual was domiciled in the municipal corporation on the last day of the immediately preceding taxable year or if the tax administrator reasonably concludes that the individual is domiciled in the municipal corporation for all or part of the taxable year.

(2) An individual may rebut the presumption of domicile described in division (A)(1) of this section if the individual establishes by a preponderance of the evidence that the individual was not domiciled in the municipal corporation for all or part of the taxable year.

(B) For the purpose of determining whether an individual is domiciled in a municipal corporation for all or part of a taxable year, only the following factors shall be considered:

(1) The location of financial institutions in which the individual or the individual's spouse have any accounts, including, but not limited to, checking, savings, certificates of deposit, or individual retirement accounts;

(2) The location of issuers of credit cards to the individual or the individual's spouse or of any other persons making installment loans to the individual or the individual's spouse;

(3) The location of institutional lenders which have made loans to, or which are guaranteed by, the individual or the individual's spouse;

(4) The location of investment facilities, brokerage firms, realtors, financial advisors, or consultants used by the individual or the individual's spouse;

(5) The location of either the insurance company that issued or the insurance agent that sold any policy of insurance to the individual or the individual's spouse, including, but not limited to, life,



health, disability, automobile, or homeowner's insurance;

(6) The location of law firms, accounting firms, and similar professionals utilized by the individual or the individual's spouse for legal, tax, accounting, financial, or retirement services;

(7) The location of physicians, dentists, osteopaths, optometrists, or other health care providers, or veterinarians utilized by the individual or the individual's spouse;

(8) The location of organizations described in section 501(c) of the Internal Revenue Code to which the individual or the individual's spouse make contributions or other payments or in which they participate as a congregant, member, board member, committee member, adviser, or consultant;

(9) The location of burial plots owned by the individual or the individual's spouse;

(10) The location of business ventures or business entities in which the individual or the individual's spouse has a more than twenty-five per cent ownership interest or in which the individual exercises, either individually or jointly, significant control over the affairs of the venture or entity;

(11) The recitation of residency or domicile in a will, trust, or other estate planning document;

(12) The location of the individual's friends, dependents as defined in section 152 of the Internal Revenue Code, and family members other than the individual's spouse, if the individual is not legally separated from the individual's spouse under a decree of divorce or separate maintenance as provided in section 7703(a)(2) of the Internal Revenue Code;

(13) The location of educational institutions attended by the individual's dependents as defined in section 152 of the Internal Revenue Code, to the extent that tuition paid to such educational institution is based on the residency of the individual or the individual's spouse in the municipal corporation where the educational institution is located;

(14) The location of trustees, executors, guardians, or other fiduciaries named in estate planning documents of the individual or the individual's spouse;



- (15) The location of all businesses at which the individual or the individual's spouse makes purchases of tangible personal property;
- (16) The location where the individual married;
- (17) The location or identity of recipients of political contributions made by the individual or the individual's spouse;
- (18) The number of contact periods the individual has with the municipal corporation. For the purposes of this division, an individual has one "contact period" with a municipal corporation if the individual is away overnight from the individual's abode located outside of the municipal corporation and while away overnight from that abode spends at least some portion, however minimal, of each of two consecutive days in the municipal corporation.
- (19) The individual's domicile in other taxable years;
- (20) The location at which the individual is registered to vote;
- (21) The address on the individual's driver's license;
- (22) The location of real estate for which the individual claimed a property tax exemption or reduction allowed on the basis of the individual's residence or domicile;
- (23) The location and value of abodes owned or leased by the individual;
- (24) Declarations, written or oral, made by the individual regarding the individual's residency;
- (25) The primary location at which the individual is employed.