**International Student Residency Status Explanation**

Regardles of your residency filing status on your federal return, Michigan’s law and guidance states that *an individual is a nonresident of Michigan when their domicile is not in Michigan*. A domicile is the permanent and principal home to which a person *ALWAYS* intends to return, even if they are temporarily located elsewhere. Typically, if you are considered to be in the United States on a temporary basis, you have an intent to ultimately return to your home country and will be considered a nonresident of Michigan.