

## **International Student Residency Status Explanation**

Regardless 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.