

**Title 44**  
**Taxation**  
**Chapter 30**  
**Personal Income Tax**  
**Part I**  
**General**

**R.I. Gen. Laws § 44-30-5**

**§ 44-30-5. “Resident” and “nonresident” defined.**

**(a) Resident individual.** A resident individual means an individual:

- (1)** Who is domiciled in this state. In determining the domicile of an individual, the geographic location of professional advisors selected by an individual, including without limitation advisors who render medical, financial, legal, insurance, fiduciary or investment services, as well as charitable contributions to Rhode Island organizations, shall not be taken into consideration.
- (2)** Who is not domiciled in this state but maintains a permanent place of abode in this state and is in this state for an aggregate of more than one hundred eighty-three (183) days of the taxable year, unless the individual is in the armed forces of the United States.

**(b) Nonresident individual.** A nonresident individual means an individual who is not a resident.

**(c) Resident estate or trust.** A resident estate or trust means:

- (1)** The estate of a decedent who at his or her death was a resident individual in this state.
- (2)** A revocable trust which becomes irrevocable upon the occurrence of any event (including death) which terminates a person’s power to revoke, but only after the event, and only if the person having the power to revoke was a Rhode Island resident individual at the time of the event.
- (3)** A trust created by will of a decedent who at his or her death was a resident individual in this state.
- (4)** An irrevocable trust created by or consisting of property contributed by a person who is a resident individual in this state at the time the trust was created or the property contributed

(A) while the person is alive and a resident individual in this state, and (B) after the person's death if the person died a resident individual of this state.

**(5)** In subdivisions (2), (3), and (4) of this subsection the trust shall be a resident trust only to the extent that the beneficiaries are Rhode Island resident individuals, subject to such regulations as may be promulgated by the tax administrator.

**(d)** Nonresident estate or trust. A nonresident estate or trust means an estate or trust that is not resident.

**(e) Cross references.** For effect of change of an individual's resident status, see § 44-30-54.

History of Section.

P.L. 1971, ch. 8, art. 1, § 1; P.L. 1971, ch. 204, art. 3, § 1; P.L. 1978, ch. 164, § 1; P.L. 1998, ch. 267, § 1; P.L. 2007, ch. 7, § 1; P.L. 2007, ch. 8, § 1.