



New York State and New York City Residency Update

New York is trying to find every penny, and has added more questions to the personal income tax returns in order to find taxpayers who are considered statutory residents of New York State or New York City.

Generally, if you maintain a permanent place of abode in New York State or New York City for more than 11 months and **spend 184 days or more in a taxable year** you are a statutory resident for income tax purposes. “A day” includes a part of a day for this purpose, with limited exceptions for travel solely passing through the state or city, or for days in a hospital.

The non-resident return continues to ask if living quarters are maintained in New York State, and the resident return continues to ask if living quarters are maintained in New York City.

- **The nonresident return requires you to report the number of days spent in New York State and the address of the living quarters if you answer yes to maintaining living quarters in the state.**
- **The resident return requires you to report the number of days spent in New York City if you answer yes to maintaining living quarters in the city.**

You must maintain records of where you spend your days, and must provide your tax return preparer with the number of days to enter on the tax return.

New York has become very aggressive in their residency audits.

Please contact us if you have any questions on this matter.