

Who is and isn't a New York Resident?

Nonresidents are in New York less than half the Year, even if Maintaining a New York Home

NEW YORK CITY RESIDENT

**MAINTAINS NYC RESIDENCE
& LIVES IN NYC 184+ DAYS**



NEW YORK STATE RESIDENT

**MAINTAINS NYS RESIDENCE
& LIVES IN NYS 184+ DAYS**



NONRESIDENT

**NO NY RESIDENCE, OR MULTIPLE
RESIDENCES & < 184 DAYS IN NYS**



1. For tax purposes, individuals who maintain more than one permanent residence, both in and out of New York, are residents of New York State if they spend 184 days or more, or any part of 184 days, in the state and own or lease a year-round domicile for more than 11 months of the year.
2. For those with multiple homes, the state applies a range of criteria in determining an individual's place of residence. The same criteria are used to determine New York City residency.
3. A fuller description of criteria is available at: https://www.tax.ny.gov/pdf/mis/nonresident_audit_guidelines_2014.pdf