

AFTER THE MOVE – PART I: NEW YORK STATE’S INCOME SOURCING RULES FOR TELECOMMUTING AND DEFERRED COMPENSATION

TaxStringer
August 1, 2023

Craig Reilly recently authored Part One of a three-part series in the NYS Society of CPA’s online publication, *TaxStringer*. The three-part series, entitled “After the Move,” examines what qualifies as New York source income, in order to help taxpayers and practitioners better understand their potential New York State tax savings (or exposure) following a move away from the state. Part Two of the series will discuss how nonresidents should source the gains on sales of interests in multistate businesses, including flow-through entities such as partnerships and S corporations. While Part Three will look at what happens when a taxpayer who has left New York decides to return—either temporarily or permanently—with a focus on the post-move burden of proof issues related to changes of domicile. To view the article, click [here](#).

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