

# AFTER THE MOVE – PART II: NEW YORK STATE’S INCOME SOURCING RULES FOR BUSINESS SALES

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Craig Reilly recently authored Part Two of a three-part series in *TaxStringer*, the online publication of the NYS Society of CPAs. 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 discusses how nonresidents should source the gains on sales of interests in multistate businesses, including flow-through entities such as partnerships and S corporations. To read the full article, please click [here](#).

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