



**UPDATE ON AUDIT ISSUES**

**Personal Income Tax**

**New York City Residency**

**June 2008**

We have observed a number of instances where individuals have not filed Personal Income Tax returns even though they are New York City residents according to the legal definition.

For information regarding the residency rules, please refer to the New York State Department of Taxation and Finance Publication 86, *General Tax information for New York State Nonresidents and Part-Year Residents*. The definition of residency can also be found in Section 1305 (a) Chapter 60, Article 30 of NY Tax Law.

For more detailed information refer to New York State Department of Taxation and Finance at: [www.tax.state.ny.us](http://www.tax.state.ny.us)