

The New York State Department of Taxation and Finance

Andrew M. Cuomo - *Governor* Thomas H. Mattox - *Commissioner*

Income tax definitions

Domicile

Your *domicile* is:

- the place you intend to have as your permanent home
- where your permanent home is located
- the place you intend to return to after being away (as on vacation, business assignments, educational leave, or military assignment)

You can only have one domicile. Your New York domicile does not change until you can demonstrate that you have abandoned your New York domicile and established a new domicile outside New York State. For more information, see the instructions for Form IT-201 or Form IT-203.

Permanent place of abode

In general, a *permanent place of abode* is a residence (a building or structure where a person can live) that:

- you maintain, whether you own it or not, and
- is suitable for year-round use

A permanent place of abode usually includes a residence your spouse owns or leases. For more information, see Tax Bulletin [Permanent Place of Abode \(TB-IT-690\)](#).

Rules for undergraduate students

Resident

You're a New York State *resident* for income tax purposes if:

- your domicile is New York State (see **Exception** below); or
- your domicile is **not** New York State but you maintain a permanent place of abode in New York State for more than 11 months of the year and spend 184 days¹ or more in New York State during the tax year.

Rules for military members and their spouses

Exception: If your domicile is New York but you meet all three of the conditions in either Group A or Group B, you are not a New York State resident.

Group A

1. You did not maintain any permanent place of abode in New York State during the tax year; and
2. You maintained a permanent place of abode outside New York State during the entire tax year; and
3. You spent **30 days or less** (a part of a day is a day for this purpose) in New York State during the tax year.

Group B

1. You were in a foreign country for at least 450 days¹ during any period of 548 consecutive days; and
2. You, your spouse (unless legally separated) and minor children spent 90 days¹ or less in New York State during this 548-day period; and
3. During the nonresident portion of the tax year in which the 548-day period begins, and during the nonresident portion of the tax year in which the 548-day period ends, you were present in New York State for no more than the number of days which bears the same ratio to 90 as the number of days in such portion of the tax year bears to 548. The following formula illustrates this condition:

$$\frac{\text{number of days in the nonresident portion}}{548} \times 90 = \text{maximum number of days allowed in New York State}$$

Nonresident

You're a New York State nonresident if you were not a resident of New York State for any part of the year.

Part-year resident

You're a New York State part-year resident if you meet the definition of resident or nonresident for only part of the year.

New York City and Yonkers

For the definition of a New York City or Yonkers resident, nonresident, and part-year resident, see the definitions of a New York State resident, nonresident, and [part-year resident](#) above and substitute *New York City* or *Yonkers* in place of *New York State*.

¹Any part of a day is a day for this purpose.