A WEBINAR WORKBOOK FROM

The Law Office of Jason Carr, PLLC



Leaving New York

Residency Planning Workbook

Build a defensible move, manage your New York days, and create an audit-ready record.

THE LAW OFFICE OF JASON CARR
NYS TAX HELP

PREPARED BY Jason D. Carr, Esq., LL.M.

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Your Relocation Profile

PROPOSED MOVE DATE

DESTINATION STATE

NEW RESIDENCE ACQUIRED OR LEASED

NEW YORK RESIDENCE AFTER MOVE

☐ Sold ☐ Leased ☐ Retained ☐ Undecided

SPOUSE'S LOCATION

MINOR CHILDREN'S LOCATION AND SCHOOL

EMPLOYER OR PRINCIPAL BUSINESS

EXPECTED NEW YORK WORKDAYS AFTER MOVE

MAJOR INCOME EVENTS WITHIN 24 MONTHS

NOTES



Residency Risk Assessment

ISSUE	LOW	MEDIUM	HIGH
New York home retained and available	○	○	○
Spouse or minor children remain in New York	○	○	○
Active management of New York business continues	○	○	○
Expected New York days exceed 150	○	○	○
Major income event near move date	○	○	○
New York employer continues after move	○	○	○
Homes have similar use and character	○	○	○
Move is temporary or trial-based	○	○	○
Documentation began after the move	○	○	○

NOTES



Domicile Comparison

FACTOR	NEW YORK	NEW STATE	PLANNED CHANGE
Primary home			
Time			
Spouse and children			
Active business involvement			
Personally meaningful property			
Doctors and professional services			
Community and social life			
Address used for important records			

Home Analysis

NEW YORK RESIDENCE

OWNERSHIP OR LEASE

AVAILABLE AFTER MOVE?

☐ Yes ☐ No

FURNISHED?

☐ Yes ☐ No

EXPECTED USE

RENTAL ARRANGEMENT

ACCESS RESTRICTIONS

NEW RESIDENCE

ACQUISITION OR LEASE DATE

OCCUPANCY DATE

FURNITURE MOVED

UTILITIES ACTIVATED

FAMILY OCCUPANCY DATE

NOTES

Business and Employment Plan

EMPLOYMENT

EMPLOYER AFTER MOVE

ASSIGNED OFFICE

REMOTE-WORK ARRANGEMENT

BUSINESS REASON FOR OUT-OF-STATE WORK

BUSINESS

NEW PRINCIPAL OFFICE

EMPLOYEES REPORTING THERE

MANAGEMENT ACTIVITIES MOVED

PAYROLL AND WITHHOLDING CHANGES

BOARD, COMPANY, OR EMPLOYMENT DOCUMENTS TO UPDATE

Family and Personal Life

SPOUSE'S DOMICILE PLAN

CHILDREN'S SCHOOL PLAN

PETS MOVED

FAMILY HOLIDAYS AFTER MOVE

DOCTORS AND DENTISTS

RELIGIOUS OR COMMUNITY ORGANIZATIONS

CLUBS AND MEMBERSHIPS

ITEMS NEAR AND DEAR TO RELOCATE

Administrative Change Checklist

	ITEM	DATE	NOTES
☐	Driver's license		
☐	Vehicle registration		
☐	Voter registration		
☐	Homestead declaration, if applicable		
☐	Banking and brokerage addresses		
☐	Insurance policies		
☐	Estate planning documents		
☐	Professional licenses		
☐	Payroll records		
☐	Business registrations		
☐	Mailing address		
☐	Federal and state filings		

New York Day Calendar

DATE	LOCATION AT ANY TIME	PURPOSE	SUPPORTING RECORD	NY DAY?
				☐
				☐
				☐
				☐
				☐
				☐
				☐
				☐
				☐
				☐
				☐
				☐
				☐
				☐
				☐
				☐
				☐

INTERNAL NEW YORK LIMIT _____ days

RECOMMENDED PLANNING MARGIN

Set an internal limit materially below 184.

Day-Count Evidence Inventory

	ITEM	DATE	NOTES
☐	Calendar		
☐	Airline and train records		
☐	Hotel records		
☐	Toll and parking records		
☐	Credit-card activity		
☐	Bank activity		
☐	Cellphone records		
☐	Building-access records		
☐	Medical appointments		
☐	Business meeting records		
☐	Social and event records		
☐	Utility activity		



Income-Sourcing Review

INCOME ITEM	EXPECTED DATE	RESIDENT OR NONRESIDENT PERIOD	POSSIBLE NY SOURCE?	REVIEW NEEDED
Salary			☐	☐
Bonus			☐	☐
Equity compensation			☐	☐
Business income			☐	☐
Real-estate income			☐	☐
Capital gain			☐	☐
Deferred compensation			☐	☐
Severance			☐	☐
Retirement distribution			☐	☐
			☐	☐
			☐	☐

NOTES

Departure-Year Timeline

MILESTONE	TARGET DATE	COMPLETED	EVIDENCE SAVED
New residence secured		☐	
New residence occupied		☐	
New York home disposition		☐	
Family moved		☐	
Personal property moved		☐	
Business changes effective		☐	
Administrative changes		☐	
Payroll updated		☐	
First nonresident filing		☐	

NOTES

Monthly Residency Close

Complete each month:

MONTH

DAY COUNT

NEW YORK DAYS THIS MONTH

NEW YORK DAYS YEAR TO DATE

UNCERTAIN DAYS REQUIRING REVIEW

BUSINESS DAYS WORKED IN NEW YORK

REMOTE-WORK DAYS

EVIDENCE AND CORRECTIONS

NEW EVIDENCE SAVED

INCONSISTENCIES IDENTIFIED

CORRECTIVE ACTIONS

Residency File Index and Action Plan

FILE FOLDERS

- [ ] Homes
- [ ] Family
- [ ] Business and employment
- [ ] Travel and day count
- [ ] Financial records
- [ ] Administrative changes
- [ ] Income sourcing
- [ ] Tax filings
- [ ] Monthly summaries
- [ ] Legal and tax analysis

NEXT THREE ACTIONS

1

2

3

NOTES

YOUR NEXT STEP

Schedule a New York residency planning review.

Build a defensible move, manage your New York days, and create an audit-ready record.

The Law Office of Jason Carr, PLLC

Texas | Oklahoma | New York

WEB	nystatetaxhelp.com
PHONE	888.661.6583
OFFICE	2701 Sunset Ridge Drive, Suite 302 · Rockwall, TX 75032

