LEGAL KITTY™ CHEAT SHEET

The 183-Day Rule & Moving States

Domicile, day counts, and the paper trail a move needs.

KEY PRINCIPLES

1 **There are two tests: home and days.**
New York taxes its domiciliaries, and non-domiciliaries who keep a permanent place of abode there and spend more than 183 days in-state (Tax Law §605(b)(1)).

2 **California asks why you're there.**
A resident is anyone in the state "for other than a temporary or transitory purpose" (§17014). More than nine months there is a rebuttable presumption (§17016).

3 **A move is proved, not announced.**
Florida lets new residents file a sworn statement of domicile (Fla. Stat. §222.17). It's evidence; your life has to match it.

4 **Deferred pay can follow you, or not.**
Federal law bars states from taxing nonresidents' retirement income, including deferred pay in roughly equal payments over 10+ years (4 U.S.C. §114).

KEY EXAMPLES

Real decisions and laws, from primary sources

Matter of Obus
N.Y. App. Div. 2022

A New Jersey commuter's upstate vacation home, used three weeks a year at most, didn't make the couple statutory residents.

FOR YOU **The abode test asks how you use the home.**

Dodgers deferrals
AP, 2026

One Dodgers contract defers $68M a year, 2034–43, the kind of 10-year schedule §114 describes. Plan terms aren't public.

FOR YOU **Payout shape can decide which state taxes it.**

Rhode Island second homes
R.I. Gen. Laws ch. 44-72

A new tax on value above $1M for homes the owner doesn't occupy "a majority of days." First bills: September 2026.

FOR YOU **Day counts now matter for property tax too.**

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KEY CLAUSES

Red flag, green flag

Push back on the red. Ask for the green.

	RED FLAG · PUSH BACK	GREEN FLAG · ASK FOR
DAY COUNT	"Roughly half the year" in NY	A daily log: calendar, card, phone
NY HOME	Keep the NY apartment "just in case"	Count days before keeping a NY abode
DEFERRED PAY	Lump sum after you move	Substantially equal payments, 10+ years
PAPERWORK	Old license, old voter registration	New license, voter registration, domicile filing
CALIFORNIA	Nine-plus months, "temporary" story	Purpose and presence documented
SECOND HOME	RI owner stays under half the year	Majority of days, or budget the tax

Built from NY Tax Law §605, Cal. R&T Code §§17014, 17016, 4 U.S.C. §114. Sources: see the source map. Teaching examples, not forms.

GO DEEPER

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Every sheet: DM **CHEAT**
This sheet: DM **DOMICILE**

Don't sign it till you read it.

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