

# Residency & Domicile Defense and Planning

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Lippes Mathias LLP's dedicated team has handled complex residency and domicile issues of all kinds, at every stage. Issues generally involved in residency matters include statutory residency (also known as the 183-day rule), domicile analysis, and income allocation. We provide counsel and representation pertaining to all residency-related matters, whether you are still planning your change, currently under audit, or somewhere in-between.

### Controversy

We represent taxpayers under IRS or NYS audit for residency-related matters. The fact-intensive nature of residency cases makes it crucial for taxpayers to understand what facts best support their position, and how to present those facts in admissible evidentiary form. We put our experience representing clients under audit, on appeal, and before the U.S. Tax Court and the NYS Tax Tribunal on residency issues to use defending our clients.

It's no secret that NYS makes hundreds of millions of dollars a year off of residency audits. They boast of the hundreds of auditors they employ across NYS focused solely on residency audits, and publish their victories over NYS residents caught misrepresenting their domicile. The reality is that much of the hundreds of millions paid over to NYS each year from residency audits comes from people who misunderstood, not misrepresented, the residency laws. If you are currently under residency audit by NYS, it is imperative that you understand who has the burden of proof, what the applicable legal standard is, which facts and circumstances are probative, and how to present them appropriately.

### Planning

Our team has extensive experience defending taxpayers under NYS residency audit. Our experience in these matters has taught us that (a) residency changes are ripe for audit selection; and (b) the best way to prevail in a residency audit is to have a comprehensive plan prior to your move, and ensure that plan is executed and well-documented. Our team has developed a cost-effective service for individuals considering moving out of NYS that will save massive amounts of time, money and stress when that audit letter comes.

If you are considering moving out of NYS, it is imperative that you have a comprehensive understanding of the

### TEAM LEADER



**JUSTIN J. ANDREOZZI**  
Partner

law, and how that law applies to your facts and circumstances. Let our team guide you through the process prior to and during your move, so if/when that residency audit initiates you are prepared for success.