

# THE POWER OF TESTIMONY IN NEW YORK DOMICILE CASES

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Many years ago, and several Noonan children ago, an article appeared in this column about cases in the New York statutory residency area and the “power of testimony” in those cases.<sup>1</sup> The idea was that in these statutory residency cases, when a taxpayer’s day-to-day location is a key factor, sometimes testimony can make all the difference. Really, though, that piece just scratched the surface on the importance of testimony generally in the residency area, particularly in New York.

View the entire article via the attached PDF.

## **Attorneys**

Ariele Doolittle

Timothy Noonan

