

THE NUTS AND BOLTS OF STATE RESIDENCY RULES, PART I (NON-N.Y. EDITION)

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Timothy P. Noonan, Joseph F. Tantillo, Zoe H. Peppas, and Peter R. Calleri co-authored a *Noonan's Notes* article published in *Tax Notes State* titled, "The Nuts and Bolts of State Residency Rules, Part I (Non-N.Y. Edition)." In this installment, the authors examine the residency rules of Connecticut, California, and New Jersey, including the statutory particulars, the administrative guidance, and the factors that courts and tax administrators use to determine changes in residency.

[To read the full article, click here.](#)

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Tax Residency