

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

*Tax Notes State*  
January 15, 2024

Timothy P. Noonan, 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 II (Non-N.Y. Edition)." In this installment, the authors continue this multipart series by examining the residency rules of Illinois, Oregon, and Pennsylvania.

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Tax Residency