

Speaker 1: If you live in any other state, including Florida, besides New York, if you have any income sourced in New York, yes. You do have to file either a part-year resident or a non-resident return to declare that income to New York state or City. Again, New York City is more of a resident tax. You're only going to accrue New York City tax if you're deemed to be a resident here. New York state tax you can deem from anywhere in the world because, if you have income from New York sources, you're going to owe New York state tax, and that's when filing a non-resident New York state return comes into play.