

# 2026 TECHNICAL ANALYSIS SERIES 03

## PERMANENT PLACE OF ABODE (PPA): DE-RISKING THE NY "KEYS" TEST

### Structural Strategy for Tri-State Founders & Executives



# Briefing 03: The New York Statutory Trap

## Structural Strategy & The Permanent Place of Abode

### I. The Problem Statement

As of 2026, New York's residency audits have shifted from subjective "intent" to an objective, alphanumeric "Presence Test." For founders and executives, the primary risk is no longer just the 183-day rule; it is the **Permanent Place of Abode (PPA)**. If you maintain unrestricted access to a residential property in New York, the state may assert full tax authority over your global liquidity event, regardless of your Sunbelt domicile.

### II. The "Keys" Test: De-risking Unrestricted Access

- **The Trap:** Maintaining a "Pied-à-Terre" or a family condo that is technically "habitable" during the tax year. In 2026, New York auditors equate "Access" with "Residency" if the day-count threshold is even slightly compromised.
- **The Scaffolding:** To successfully de-risk, you must demonstrate a Legal and Physical Break. This includes surrendering keys, terminating long-term leases, or proving that a property is not "suitable for year-round dwellings" under the current 2026 evidentiary standards.

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## The Domicile Risk Gradient Table

The 2026 New York audit protocol centers on the Statutory Resident test. Even if you are domiciled in the Sunbelt, NY will tax you as a full resident if you maintain a Permanent Place of Abode (PPA) and spend more than 183 days (or any part of a day) in the state.

Risk Factor	High Risk (Resident)	Moderate Risk	Low Risk (Non-Resident)
<b>The "PPA" Test</b>	Unrestricted access to NY home	Corporate Apt / Long-term Lease	No NY residential access
<b>The "184" Rule</b>	184+ days (Any part of day)	150-183 days (High Scrutiny)	< 150 days (Safe Harbor)
<b>Active Business</b>	Daily management in NYC	Frequent NY board meetings	100% Remote / Sunbelt HQ
<b>The "Keys" Test</b>	Retain keys/unlimited access	Limited use / Shared access	Fully surrendered/Leased out

## III. The Alphanumeric Audit: Calendar Forensics

New York auditors in 2026 are specialized in "Day-Count Forensics." They do not rely on your memory; they utilize credit card swipes, E-ZPass logs, and cellular tower pings to reconstruct your location.

### The New York De-risking Checklist:

- Permanent Place of Abode (PPA): If you keep a condo in Manhattan "just for visits," you still trigger the PPA test. You must prove the dwelling is not "habitable" or is leased to a third party.
- The "Part-Day" Trap: In NY, landing at JFK at 11:59 PM counts as a full day in New York. Your logs must be alphanumeric and defensible.
- Revenue Sourcing: Ensure that "New York Source Income" is strictly siloed from your global liquidity event.
- Corporate Mind & Management: Shift all strategic "Management and Control" to the Sunbelt to avoid the "Business Nexus" trap.

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## IV. The Managing Director's Summary

The 2026 New York tax landscape is defined by a single, uncompromising metric: The 183-Day Threshold. Unlike other jurisdictions that allow for subjective "lifestyle" arguments, New York's "Statutory Resident" test is an alphanumeric trap. If you maintain a Permanent Place of Abode (PPA) and cross the day-count line, the state's authority over your global income is absolute.

For founders and high-net-worth individuals transitioning to the Sunbelt, "leaving" New York requires more than a new zip code. It requires the total surrender of residential access and a forensic reconstruction of your daily movements.

Strategic Conclusion: In a 2026 audit, your intent is irrelevant; your data is everything. New York auditors utilize digital telemetry—from E-ZPass to cellular pings—to challenge your calendar. The only defense is a pre-emptive, structural break that leaves no room for mathematical ambiguity.

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### The Call to Action (CTA)

Secure Your Forensic Diagnostic The New York "Statutory Trap" is triggered months before an audit begins. Arizzon Capital provides a private, **30-minute Strategy Diagnostic** to evaluate your PPA status and calibrate your 2026 day-count strategy.

- PPA Audit: Determine if your NY residential access triggers full residency.
- Calendar Forensics: Establish a defensible "Safe Harbor" day-count log.
- Sourcing Analysis: Isolate NY-source income from your Sunbelt liquidity event.

**Book Your 30-Minute Diagnostic with an Arizzon Director**

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