Audit file for 2026

January 1, 2026 through March 7, 2026 · Recording since March 2, 2026

Sample: made by the app from a test record, not from anyone's real records.

> This is evidence, not a determination. It isn't tax or legal advice.

Key numbers

New York State	New York City	New Jersey	Days left before the 184th day
3 recorded	3 recorded	6 recorded	Unknown
Could be up to 66: 3 possible, 60 unknown days	Could be up to 66: 3 possible, 60 unknown days	A travel day counts in each place	New York State: unknown until you add your days from before recording

Recording started March 2, 2026. 5 days of 2026 sealed, 5 of them timestamped by their own receipt. Section 4 gives each day's.

The evidence the record holds for each day of 2026: the places the app's recorded locations show, the places and proof you added, how each day is counted, and the receipts that timestamp the record.

Made March 7, 2026 at 10:30 AM, from the record as it stood then, through its last entry. Days are counted through March 7, 2026.

Where you live now, as you entered it: New Jersey (entered March 2, 2026)

Added Mar 2, 2026 at 7:30 AM, first timestamped Oct 5, 2026 at 10:00 PM by the receipt for the record through the sealed day of March 2, 2026.

How to check it

Open https://daykeeping.com/verify and choose this audit file's zip (or its unzipped folder). The check runs in the browser: it confirms the record is whole and in order, that its receipts and attachments check out, and that this PDF and the CSV are the files the record's last entry names. It doesn't recount the days.

Record id 41cef10919a6bb659ef3c740524a0c3a8b173069e321d09b99879c7bcb62be34: the hash of the record's first entry. Each page's foot names it by its first and last characters.

Times are in Eastern Time (America/New_York).

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Year at a glance

Each day of 2026 as the record shows it, through March 7, 2026. Beside each month's name, “NY” and its New York State days since recording started. Weeks run Sunday to Saturday.

January

				~~1~~	~~2~~	~~3~~
~~4~~	~~5~~	~~6~~	~~7~~	~~8~~	~~9~~	~~10~~
~~11~~	~~12~~	~~13~~	~~14~~	~~15~~	~~16~~	~~17~~
~~18~~	~~19~~	~~20~~	~~21~~	~~22~~	~~23~~	~~24~~
~~25~~	~~26~~	~~27~~	~~28~~	~~29~~	~~30~~	~~31~~

February

~~1~~	~~2~~	~~3~~	~~4~~	~~5~~	~~6~~	~~7~~
~~8~~	~~9~~	~~10~~	~~11~~	~~12~~	~~13~~	~~14~~
~~15~~	~~16~~	~~17~~	~~18~~	~~19~~	~~20~~	~~21~~
~~22~~	~~23~~	~~24~~	~~25~~	~~26~~	~~27~~	~~28~~

March

NY 3

~~1~~	**2**	3	**4**	**5**	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April

			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May

					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

June

	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

July

			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August

						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September

		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October

				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November

1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December

		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

12 New York day (New York State recorded)

~~12~~ Before you started recording

12 Possible New York day

12 After the last day counted

2. Summary for 2026

One row per place with any evidence in 2026: New York State and New York City always, then each other state separately, then outside state lines (at sea or abroad).

Place	Recorded	Before recording (included)	Possible	Unknown	Could be up to	Claimed exceptions	Days left before the 184th
New York State	3	Not given	3	60	66	0	Unknown
New York City	3	Not given	3	60	66	0	Unknown
New Jersey	6	0	0	0	6	0	

Recording started March 2, 2026. This report counts January 1, 2026 through March 7, 2026.

60 days of 2026 came before recording. “Before recording” is part of “Recorded”: for New York State and City, your own figure, or the days with a place you added or imported when those are more; for every other place, and outside state lines, the days with a place you added or imported.

New York State: days left unknown until you add your New York State days from before recording.

New York City: days left unknown until you add your New York City days from before recording.

“Could be up to” counts every recorded, possible and unknown day. Possible and unknown days aren't safe days.

Days in 2026 since recording started with no evidence: 0.

A travel day counts for every place you were that day, so these numbers don't add up to the days in the year.

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3. How to read it

Days.
Presence in New York State for any part of a calendar day is a day there (20 NYCRR 105.20(c)); days in New York City count the same way. A travel day counts for every place you were that day, so the counts don't add up to the days in the year. See How the app counts, sections 2 and 3, at the end of this report.

Recorded, possible and unknown.
A place is recorded on a day when a location, a place you added or proof you imported confirms it. It's possible when the evidence allows it without confirming it: a location near a state line or the city line, a stretch with no location during which it could have been reached, or an imported item whose date is uncertain. A day with no evidence at all is unknown. Possible and unknown days are never treated as safe days: “Could be up to” counts every day that's recorded, possible or unknown. See How the app counts, section 5, at the end of this report.

Place labels.
Each place on a day says where it comes from: Recorded (the app's recorded locations), Added by you, From your photos or From your calendar (several when they agree), or Possible, with what makes it possible. See How the app counts, sections 5 and 8, at the end of this report.

Confidence.
High: at least one location clear of every border, accurate to 1 km or better, and no other place possible that day. Medium: accuracy worse than 1 km, or confirmed presence plus possible presence somewhere else. Low: only near-border evidence, an uncertain time zone, or a place that only your own entries or imported proof support. Unknown: no evidence. A day's confidence is the lowest of its places'. See How the app counts, section 5, at the end of this report.

Time zones.
Days follow local time where you were, worked out from the location. No rule says which time zone decides a day, so this is flagged as an assumption. See How the app counts, section 4, at the end of this report.

Before recording.
Days before you started recording count for New York State and City through the figure you gave, or through the places you added or imported for those dates when those are more; for every other place, and outside state lines, through those places alone. See How the app counts, section 5, at the end of this report.

Sealed days.
A day is sealed into the record at the app's first check two hours or more after it ends. Anything added to it later is kept beside it, never changing it, and shows when it was added. A day not sealed yet, today above all, is marked “Not sealed yet”: what it shows can still change as locations arrive.

Receipts.
A receipt is signed by our server, proving the record existed by the time on the receipt. A receipt for an entry covers that entry and every entry before it. So each addition, and each place a day's sealed entry doesn't hold, says when it was added and the first receipt that timestamps it, or “not timestamped yet” until a later receipt covers it.

Exceptions.
An exception is yours to claim: the app doesn't decide it, and the recorded count stays the same. See How the app counts, section 3, at the end of this report.

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4. Day by day

One line per day from January 1, 2026 through March 7, 2026. A day has lines under its row only when there's more to say: it isn't sealed and timestamped by its own receipt, a place is only possible, it has no evidence, recording was interrupted, or something was noted, imported, added or claimed for it.

Places: Recorded (the app's recorded locations), Added by you, From your photos, From your calendar, or Possible (the evidence allows it without confirming it). Confidence: High, Medium, Low or Unknown (section 3). First and last seen: the day's first and last recorded location; a day's lines give how many there were and their sources. Sources: how each location was reported (see How the app counts, section 5). Times are in Eastern Time.

■ New York day (New York State recorded) ▣ Possible New York day — Before you started recording

	Date	Status	Places	Confidence	First and last seen	Sealed
—	Thu, Jan 1	Before you started recording				Not sealed
—	Fri, Jan 2	Before you started recording				Not sealed
—	Sat, Jan 3	Before you started recording				Not sealed
—	Sun, Jan 4	Before you started recording				Not sealed
—	Mon, Jan 5	Before you started recording				Not sealed
—	Tue, Jan 6	Before you started recording				Not sealed
—	Wed, Jan 7	Before you started recording				Not sealed
—	Thu, Jan 8	Before you started recording				Not sealed
—	Fri, Jan 9	Before you started recording				Not sealed
—	Sat, Jan 10	Before you started recording				Not sealed
—	Sun, Jan 11	Before you started recording				Not sealed
—	Mon, Jan 12	Before you started recording				Not sealed
—	Tue, Jan 13	Before you started recording				Not sealed
—	Wed, Jan 14	Before you started recording				Not sealed

4. Day by day, continued

■ New York day (New York State recorded) ⬚ Possible New York day — Before you started recording

Date	Status	Places	Confidence	First and last seen	Sealed
— Thu, Jan 15	Before you started recording				Not sealed
— Fri, Jan 16	Before you started recording				Not sealed
— Sat, Jan 17	Before you started recording				Not sealed
— Sun, Jan 18	Before you started recording				Not sealed
— Mon, Jan 19	Before you started recording				Not sealed
— Tue, Jan 20	Before you started recording				Not sealed
— Wed, Jan 21	Before you started recording				Not sealed
— Thu, Jan 22	Before you started recording				Not sealed
— Fri, Jan 23	Before you started recording				Not sealed
— Sat, Jan 24	Before you started recording				Not sealed
— Sun, Jan 25	Before you started recording				Not sealed
— Mon, Jan 26	Before you started recording				Not sealed
— Tue, Jan 27	Before you started recording				Not sealed
— Wed, Jan 28	Before you started recording				Not sealed
— Thu, Jan 29	Before you started recording				Not sealed
— Fri, Jan 30	Before you started recording				Not sealed
— Sat, Jan 31	Before you started recording				Not sealed
— Sun, Feb 1	Before you started recording				Not sealed
— Mon, Feb 2	Before you started recording				Not sealed
— Tue, Feb 3	Before you started recording				Not sealed
— Wed, Feb 4	Before you started recording				Not sealed
— Thu, Feb 5	Before you started recording				Not sealed
— Fri, Feb 6	Before you started recording				Not sealed
— Sat, Feb 7	Before you started recording				Not sealed
— Sun, Feb 8	Before you started recording				Not sealed
— Mon, Feb 9	Before you started recording				Not sealed
— Tue, Feb 10	Before you started recording				Not sealed
— Wed, Feb 11	Before you started recording				Not sealed
— Thu, Feb 12	Before you started recording				Not sealed
— Fri, Feb 13	Before you started recording				Not sealed
— Sat, Feb 14	Before you started recording				Not sealed
— Sun, Feb 15	Before you started recording				Not sealed
— Mon, Feb 16	Before you started recording				Not sealed
— Tue, Feb 17	Before you started recording				Not sealed
— Wed, Feb 18	Before you started recording				Not sealed
— Thu, Feb 19	Before you started recording				Not sealed
— Fri, Feb 20	Before you started recording				Not sealed
— Sat, Feb 21	Before you started recording				Not sealed
— Sun, Feb 22	Before you started recording				Not sealed
— Mon, Feb 23	Before you started recording				Not sealed
— Tue, Feb 24	Before you started recording				Not sealed
— Wed, Feb 25	Before you started recording				Not sealed
— Thu, Feb 26	Before you started recording				Not sealed
— Fri, Feb 27	Before you started recording				Not sealed
— Sat, Feb 28	Before you started recording				Not sealed

4. Day by day, continued

■ New York day (New York State recorded) ⬚ Possible New York day — Before you started recording

Date	Status	Places	Confidence	First and last seen	Sealed
— Sun, Mar 1	Before you started recording				Not sealed
■ **Mon, Mar 2**	Recorded	New Jersey, **New York State**, **New York City**	High	7:35 AM–10:30 PM	Sealed, timestamped
⬚ Tue, Mar 3	**Possible New York day**	New Jersey: Recorded New York State: Possible New York City: Possible	Medium	7:10 AM–10:15 PM	Sealed, timestamped
Seen		3 locations, within 35 m · Sources: significant move			
Sealed		Sealed. Timestamped: the site received this day's seal Oct 5, 2026 at 10:00 PM.			
Notes		There was a stretch with no location during which New York could have been reached.			
■ **Wed, Mar 4**	Recorded	New Jersey: Recorded New York State: Recorded New York City: Recorded	High	7:15 AM–11:00 PM	Sealed, timestamped
Seen		6 locations, within 35 m · Sources: significant move			
Sealed		Sealed. Timestamped: the site received this day's seal Oct 5, 2026 at 10:01 PM.			
Added to this day		Client meeting at the Midtown office. The visitor badge is attached. 1 attachment, not checked by the app Attachment SHA-256 d7b6c0af47d133ed6b71bc63e21c7c8f658d633526ed62a06a95afe28a0c91dd Added Mar 4, 2026 at 6:55 PM, first timestamped Oct 5, 2026 at 10:00 PM by the receipt for the record through the sealed day of March 2, 2026.			
■ **Thu, Mar 5**	Recorded	New Jersey, **New York State**, **New York City**	High	7:05 AM–7:40 PM	Sealed, timestamped
⬚ Fri, Mar 6	**Possible New York day**	New Jersey: Recorded New York State: Possible New York City: Possible	Medium	8:00 AM–9:00 PM	Sealed, timestamped
Seen		3 locations, within 35 m · Sources: significant move			
Sealed		Sealed. Timestamped: the site received this day's seal Oct 5, 2026 at 10:01 PM.			
Notes		There was a stretch with no location during which New York could have been reached.			
⬚ Sat, Mar 7	**Possible New York day**	New Jersey: Recorded New York State: Possible New York City: Possible	Medium	9:00 AM	**Not sealed yet**
Seen		1 location, within 35 m · Sources: significant move			
Sealed		Not sealed yet: today is still being recorded. Not timestamped yet.			
Notes		There was a stretch with no location during which New York could have been reached.			

5. Gaps and how they were resolved

First, the times recording was known not to work. Then each day since recording started that is possible or unknown, or that a stretch with no location touched: why, and what was added for it, with when it was added and the receipt that first timestamps it.

When recording didn't work

No interruption or restart is recorded for 2026.

Days

March 3, 2026 · Possible New York day
There was a stretch with no location during which New York could have been reached.
Nothing was added for this day.

March 6, 2026 · Possible New York day
There was a stretch with no location during which New York could have been reached.
Nothing was added for this day.

6. Exceptions claimed

Exceptions you claimed, by date. The app doesn't decide them, and the recorded count stays the same (see How the app counts, section 3, at the end of this report).

No exceptions are claimed for 2026.

7. Moving checklist

The app's moving checklist, with what was entered for each step as last entered: its done date, note and proof, with when it was entered and the receipt that first timestamps it. Each step's official sources are listed by number at the end of this section. “Nothing entered” and “No date entered” say only what the app holds, nothing about whether a step was done.

Steps for New Jersey aren't in the app yet. New York's side applies wherever you moved.

New York

New York's Nonresident Audit Guidelines (December 2021) describe five primary factors its auditors weigh when they look at where someone's domicile is, and say a decision can't be made “by examining only one factor” (p. 11). The guidelines have no legal force but are generally binding on audit staff (p. 4).

Home
Nothing entered
Sources: 1

Active business involvement
Nothing entered
Sources: 1

Time
Nothing entered
Sources: 1

Items “near and dear”
Nothing entered
Sources: 1

Family connections
Nothing entered
Sources: 1

Sources

1. Nonresident Audit Guidelines (December 2021). New York State Department of Taxation and Finance. https://www.tax.ny.gov/pdf/2021/misc/nonresident-audit-guidelines-2021.pdf

Read September 27, 2026. The app shows what official sources say and keeps your record of each step. It doesn't decide your residency or domicile, and nothing here is tax or legal advice.

8. Verification

Record id	41cef10919a6bb659ef3c740524a0c3a8b173069e321d09b99879c7bcb62be34 (its first entry's hash)
Entries	14 (numbered 0 to 13)
Last entry	2458952fc92a5b5167652f704497913777cbca248e8d44dfc3e2b6252834ce9f: this report is made from the record through this entry.
Sealed days	5, from March 2, 2026 to March 6, 2026
Receipts	5, received from Oct 5, 2026 at 10:00 PM to Oct 5, 2026 at 10:01 PM. Each checks out under a published key that isn't revoked.
Receipt keys	Published at https://daykeeping.com/api/receipts/keys. df02dc4a804f91c9: published 2026-10-01 Their status hasn't been checked against the site's list on this iPhone, so it's as the app was built with.

This report's own fingerprint.
The SHA-256 fingerprints of this PDF and the CSV are recorded in the record's next entry, right after the last entry above. Whether a receipt timestamps that entry is shown at https://daykeeping.com/verify and in README.txt: this PDF is made before that request, so it doesn't say.

What the checks prove.
That every entry is whole and linked to the one before it, so an entry changed, removed or reordered breaks the record from there; that each receipt is signed by our server, proving the record existed by the time on the receipt (the entry it's for and every entry before it); that each attached file matches the fingerprint the record holds for it; and that this PDF and the CSV are the files the record's export entry names.

What they don't prove.
Where anyone was beyond what the evidence shows, or that nothing went unrecorded (section 5 lists what's known to be missing); what a note or an attached file says; or who made these files. The counts aren't checked again: they follow the app's rules (see How the app counts, at the end of this report).

How the app counts

The rules the app applies, as its “How the app counts” screen shows them, each with its sources. References in this report to “How the app counts, section N” are to the sections below, numbered as in the app.

Where the law is unclear, both readings are shown and the app's choice is labelled a reading or an assumption.

Sources were read on September 26, 2026. "Guidelines" means the New York State Department of Taxation and Finance Nonresident Audit Guidelines (December 2021), which say of themselves that they "have no legal force or effect" but are "generally binding on audit staff" (p. 4). "FAQ" means the Department's residency FAQ page (updated October 24, 2025).

1. What the day count is for, and what it isn't

The count is for New York's 183-day test. Domicile is a separate test that days alone don't settle, and the app never decides it.

Sources: Tax Law §605(b)(1)(A) and (B); 20 NYCRR 105.20(d)(2) and (d)(4); Guidelines pp. 6, 10-11.

2. The State test and the City test

A place kept in New York plus more than 183 days there, so the 184th day, for the State and separately for the City. Your answers about the place are kept in Settings, with the months they cover, and never judged.

Unclear point: "substantially all of the year". The phrase is in the regulation, not the statute (compare Tax Law §605(b)(1)(B) and 20 NYCRR 105.20(a)(2)).

The Guidelines give two readings by tax year: before 2022, audit policy read it as "a period exceeding 11 months"; from tax year 2022 it "will define 'substantially all of the year' to generally mean a period exceeding 10 months", a rule "applied by Audit in tax years where a taxpayer either acquires or disposes of their residence" (p. 49), and "a general rule rather than an absolute rule" (p. 50).

The app shows the months you entered next to both readings. It does not decide whether a place counts.

Sources: Tax Law §605(b)(1)(B); Tax Law §1305(a)(2); 20 NYCRR 105.20(a)(2) and 290.2; Guidelines pp. 40-51; FAQ (October 24, 2025).

3. What counts as a day, and the exceptions

Any part of a day in New York is a New York day. Exceptions are yours to claim, for the State, the City or both; the app shows the count if they're accepted and never applies them itself.

The City versions (a reading). No source states the City's exceptions in so many words. Applying the 290.2 substitution, the travel exception reads "a destination outside the City of New York". So a trip from JFK to a house on eastern Long Island can be claimed as a City exception while it remains a State day.

Sources: 20 NYCRR 105.20(c) and 290.2; Guidelines pp. 53-54; FAQ (October 24, 2025).

4. Which calendar day: time zones

No source says which time zone decides a day. The app uses local time where you were, worked out from the location, and shows the time zone on every day. Where you live now changes no count: New York is the only state whose rules the app applies.

Assumption, flagged. No source defines which time zone decides a "calendar day", and none addresses overnight flights (20 NYCRR 105.20, the Guidelines, the FAQ and Form AU-262.3 are all silent).

Florida is split between Eastern and Central time. East of 84.8° W the app uses Eastern time, and west of 85.5° W Central time. In between, where the legal line runs, a location recorded within an hour of midnight gets both possible dates, marked uncertain.

In other split states and outside the United States, the app uses the time zone your phone was set to at the time, labelled "time from your phone". When your phone was set to a zone that split state doesn't use, every zone of the state counts instead, and a location recorded near midnight gets both possible dates, marked uncertain.

Outside state lines, a photo is dated by its own UTC offset and an event by its own time zone (an assumption, flagged beside the item).

The app treats the calendar year as the tax year (an assumption that holds for nearly all individuals).

Sources: 49 CFR Part 71; IANA time zone database; no tax source (an assumption).

5. No silent guesses: how evidence becomes a day

Presence comes only from what was observed: the phone's locations and visits, places you add yourself and proof you import. Gaps stay gaps: if New York could have been reached during one, those days count as possible, never as safe.

The app records a location when the phone reports a visit (arriving at or leaving a place), a significant move,

when you open the app, and during occasional background checks.

A visit never covers a time when the app knows recording was interrupted: location permission changed, precise location or Location Services off (from the last check that was fine to the first check after it recovered; while it hasn't recovered yet, up to now), the phone restarted (switched off, battery died, an update), or you turned recording off in the app (from when you turned it off until you turned it back on).

The phone's clock can be wrong too, for example set by hand, so the app checks it against the time on our server's replies, counting on from the latest one by the time since the phone started. Until a reply shows the clock within 2 minutes of the server's time (the first time, and again after a restart or a clock change), new locations and visits wait and no day is sealed.

Then what waited is checked by the server's time, and anything the clock could have dated wrong is left out. If anything was left out, or the clock was found wrong or the phone restarted meanwhile, the time from when the clock was last confirmed to that reply is treated as a gap.

A stretch when the clock was found wrong stays closed for 30 days after the clock is confirmed again: nothing dated within it is taken, even if the phone reports it late. A clock found ahead could also have shown times after that stretch, up to as far ahead as it was found: those stay closed too, apart from a time the phone reports within 2 minutes of it, as it does a location just taken.

What you add or answer yourself doesn't wait: it's dated by the phone's clock even while the clock isn't confirmed, as are audit files, turning recording off or on, the start of your records, a restore that moves them to this iPhone, and the app's own notes made meanwhile. Check my records and the verify page point out a place or note you added, an exception you claimed, an import, setting an imported item aside or picking its date, copies of one item joined, a checklist entry, where you live now as you entered it, or an audit file, that the phone's clock dates more than 10 minutes after the earliest timestamp receipt that covers it: the clock was set ahead. A clock set behind isn't pointed out.

The app can't see a change to the phone's clock that was undone while the app wasn't running, with no wake in between: a visit the phone dated by the changed clock keeps that date. A location or visit the clock dated ahead while it was wrong, that the phone reports only once the real time has caught up with it (within 2 minutes), can't be told from one just taken either: it keeps that time.

Assumption, flagged: travel speed. The app assumes nobody covers ground faster than 1,500 km/h. That is above the fastest airliner ground speed reported, about 1,327 km/h, when British Airways flight 112 rode a storm-driven jet stream from New York to London on 9 February 2020. If two locations are farther apart than that speed allows, the app ignores the limit for that gap and treats every day it touches as possible.

The iPhone the records moved from stops counting on the day it finds out: it counts and seals no later day and sends no more alerts, Home gives the date recording moved, nothing new can be added on it, and it doesn't back up again unless you restore your backup on it.

The cautious figure counts every day that is recorded, possible or unknown. Alerts come when recorded days reach a limit you set, and earlier when the cautious figure does. Until you give your figure for the days before you started recording, that earlier alert leaves out the unknown days before then, which could otherwise reach every limit at once; gaps since you started recording still bring it.

Sources: the app's own method; each assumption is flagged in this section.

6. Where you were: boundaries

Census state lines run through the water to the legal boundary. Near a border, the app lists every possible place instead of picking one.

Census describes TIGER/Line boundaries as "for statistical data collection and tabulation purposes only" and "not legal land descriptions" (2025 TIGER/Line Shapefiles Technical Documentation, chapter 1, legal disclaimer: https://www2.census.gov/geo/pdfs/maps-data/data/tiger/tgrshp2025/TGRSHP2025_TechDoc_Ch1.pdf).

Both are simplified together, so shared lines stay identical, by at most the measured shift recorded in the app (under 60 m).

A location is near a border when its distance to a state line or the city line is at most its reported accuracy plus the measured shift plus a 100 m margin. Apple's horizontalAccuracy documentation gives no confidence level for the reported accuracy, so the margin is our judgment.

Sources: U.S. Census Bureau 2025 TIGER/Line Shapefiles; NYC Department of City Planning, Borough Boundaries (Water Areas Included), release 26b.

7. Burden of proof (why the record matters)

Someone who keeps a place in New York must prove fewer than 184 days by clear and convincing evidence. The sealed day ledger is kept to be that record.

Sources: Guidelines p. 52; 20 NYCRR 105.20(c).

8. Proof from other sources

Photos and calendar events you import count like places you add yourself: a place on the date they give, labelled with their source, with low confidence. They never close a gap or remove a New York day, and you can set one aside.

Assumption, flagged: one item shows presence at one moment, or during one planned event, at most.

An item near a border lists every possible place, as a recorded location does, and an item whose location has no reported accuracy is treated as accurate to 1 km (flagged).

Outside state lines, where the app has no time zone map, a photo is dated by its own UTC offset and an event by its own time zone (an assumption, flagged).

The same photo or event imported twice (on two iPhones, say) counts once, and setting either aside sets aside both, once their details show they're one (while one's details are missing, the other counts as possible only, see below).

A photo or event counts only on the dates its one deciding reading gives, and the newest dating decides: a date you picked gives that date alone, and its own offset or time zone, as an iPhone read it, gives one date for a photo and every date it touches for an event.

Importing it again completes an earlier import that was interrupted, from that import's own details and as it dated the item, whatever the import finds.

Found with details that give another reading (another offset, time zone or accuracy), it's kept as another copy of the same item and counts once with it: that copy's own dating applies only while the item has none, so while the item has a dating, another offset or time zone adds no date of its own, and one found with none at all adds nothing.

The same photo or event imported on two iPhones is one item with two copies.

Each copy keeps its own details on the iPhone (its time and place, its offset or time zone, its accuracy and, for an event, its title and address), and the record keeps a fingerprint of them, so details changed or damaged in any way are never used: a restore or a take-back that brings the saved details back repairs them.

Each copy has one reading, from the record alone: its newest dating (its own offset or time zone as its iPhone read it, a date picked, or uncertain), or, with none, its place's time zone or the dates it was entered with, on the dates it was saved on.

A copy's details explain the item only while they match their fingerprint and, placed again, still give that reading: dated by their own time on the dates that reading gives, with the date picked among the dates they may be on, or, left uncertain, uncertain themselves or on dates among those it's uncertain on; they then explain each date they give.

On each date the item counts on, its day page and the audit file show the details of the copy, among those whose details give that date, with the newest dating, then the one whose dating gives the earliest dates (a copy no dating names comes last).

An item whose details are missing or damaged on this iPhone still counts, and importing never stops or adds it again: the app knows it by another copy's details, or else by what the record keeps of it (its kind, the dates it was added on, and for a photo or a timed event its time and places on each).

Two items are taken as one only by their details, never by what the record keeps: the same places and time on a date can be two photos or events (a photo and an event at one moment and place, two meetings at 9:00 in one city).

So while the details of one of them are missing, the app can't tell whether another photo or event is that item, and one rule decides whether it could be: of the same kind (a photo is never an event) with a place in common, under way at a time the record keeps (a photo taken at that moment, an event under way then, whichever dates each was added on); for an event whose record keeps no time (all day, or with no time zone), an event on one of its dates; for one only dated (its import stopped before any day was added, so its record keeps no place and doesn't say which it is), anything whose time falls on one of its dates in some time zone from UTC-12 to UTC+14, so another offset or time zone never gives it a second dating.

By that rule, an import leaves out what could be an item whose details are missing, and says on which dates; an item that could be one you set aside counts as possible only, never confirmed, on each of its dates; and an item whose details are missing that could be another item counts as possible only too, so the same photo or event is never confirmed twice.

Sources: the app's own method, applied to proof you import; each assumption is flagged in this section.

Nothing here is tax or legal advice.