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Tax Filers Moving In and Out of New York City

	Tax Filers			Exemptions			Adjusted Gross Income (AGI, 2009 \$ Billions)		
	Out-In (Net Out- Out- Migration)			Out-In (Net Out- Out- Migration)			Out-In (Net Out- Out- Migration)		
	Entrants	Exits	Migration)	Entrants	Exits	Migration)	Entrants	Exits	Migration)
1988-89	61,408	106,033	44,625	91,727	202,486	110,759			
1989-90	64,549	108,660	44,111	96,546	204,631	108,085			
1990-91	59,593	108,779	49,186	91,591	206,581	114,990			
1991-92	59,965	108,074	48,109	92,118	206,358	114,240			
1992-93	64,350	100,615	36,265	97,317	195,688	98,371			
1993-94	65,837	98,768	32,931	98,884	193,290	94,406			
1994-95	71,024	103,073	32,049	104,146	198,796	94,650			
1995-96	68,827	102,484	33,657	100,452	195,809	95,357			
1996-97	74,210	105,790	31,580	108,084	202,262	94,178	\$4.1	\$7.3	\$3.2
1997-98	79,487	105,684	26,197	114,510	199,887	85,377	4.8	7.4	2.6
1998-99	85,496	108,636	23,140	122,127	205,480	83,353	5.2	8.3	3.1
1999-00	89,461	115,756	26,295	126,060	217,860	91,800	6.2	9.1	2.9
2000-01	102,468	133,069	30,601	144,063	248,515	104,452	7.2	10.9	3.7
2001-02	90,819	127,268	36,449	130,112	236,662	106,550	5.4	9.5	4.1
2002-03	95,791	127,643	31,852	136,909	242,185	105,276	5.2	8.9	3.6
2003-04	93,866	131,665	37,799	134,103	251,243	117,140	4.9	8.9	3.9
2004-05	99,885	135,795	35,910	142,542	259,956	117,414	5.5	9.6	4.1
2005-06	107,264	134,762	27,498	152,126	255,507	103,381	5.7	9.4	3.7
2006-07	112,023	129,487	17,464	159,128	239,282	80,154	6.0	8.9	2.9

SOURCE: IBO, based on Internal Revenue Service, County-to-County Migration Flow Data.

NOTE: The number of entrant tax filers equals the number of new tax returns filed by New York City residents in the second reference year listed, and the number of exits is the number who left between the first and second reference years. For example, in the 1988-89 row, 61,408 is the number of new filers in 1989, and 106,033 is the number of filers who left between 1988 and 1989. See text for discussion of sources and additional measurement.

Shares of New York City Totals

	Tax Filers		Exemptions		AGI	
	In	Out	In	Out	In	Out
1988-89	2.5%	4.2%	1.9%	4.1%		
1989-90	2.6%	4.3%	2.0%	4.1%		
1990-91	2.4%	4.4%	1.9%	4.2%		
1991-92	2.5%	4.4%	1.9%	4.2%		
1992-93	2.7%	4.2%	2.0%	4.0%		
1993-94	2.8%	4.2%	2.1%	4.0%		
1994-95	3.0%	4.4%	2.2%	4.1%		
1995-96	2.9%	4.3%	2.1%	4.1%		
1996-97	3.1%	4.4%	2.3%	4.1%	2.9	5.1
1997-98	3.3%	4.3%	2.3%	4.0%	3.4	5.1
1998-99	3.4%	4.3%	2.4%	4.0%	3.4	5.4
1999-00	3.4%	4.4%	2.4%	4.1%	3.6	5.2
2000-01	3.8%	4.9%	2.7%	4.6%	4.0	5.9
2001-02	3.3%	4.6%	2.4%	4.3%	3.2	5.4
2002-03	3.4%	4.5%	2.5%	4.3%	3.2	5.3
2003-04	3.4%	4.7%	2.4%	4.5%	3.1	5.4
2004-05	3.6%	4.8%	2.6%	4.6%	3.3	5.6
2005-06	3.8%	4.8%	2.8%	4.6%	3.4	5.5
2006-07	3.9%	4.5%	2.9%	4.3%	3.4	5.0

SOURCE: IBO, based on Internal Revenue Service, County-to-County Migration Flow Data.

New York City Tax Filers Moving To and From the New York Metropolitan Statistical Area

1990-91									
Entering Tax Filers					Exiting Tax Filers				
County	State	Tax		% of Returns	County	State	Tax Filers		% of Returns
		Filers	Exemptions				Exemptions	% of Returns	
Nassau	NY	6,715	10,709	11.3%	Nassau	NY	11,778	24,523	10.8%
Westchester	NY	4,011	6,680	6.7%	Westchester	NY	7,048	13,449	6.5%
Suffolk	NY	3,237	5,113	5.4%	Suffolk	NY	5,543	11,114	5.1%
Hudson	NJ	2,482	3,863	4.2%	Hudson	NJ	3,722	6,473	3.4%
Bergen	NJ	1,919	3,149	3.2%	Bergen	NJ	3,579	7,324	3.3%
Essex	NJ	1,186	2,024	2.0%	Middlesex	NJ	2,286	4,857	2.1%
Middlesex	NJ	900	1,465	1.5%	Essex	NJ	1,991	4,159	1.8%
Rockland	NY	733	1,118	1.2%	Monmouth	NJ	1,678	3,777	1.5%
Monmouth	NJ	716	1,096	1.2%	Rockland	NY	1,548	3,317	1.4%
Union	NJ	643	1,008	1.1%	Union	NJ	1,076	2,222	1.0%
Passaic	NJ	549	1,025	0.9%	Ocean	NJ	754	1,509	0.7%
Morris	NJ	456	666	0.8%	Passaic	NJ	746	1,522	0.7%
Somerset	NJ	243	346	0.4%	Morris	NJ	672	1,298	0.6%
Ocean	NJ	229	386	0.4%	Somerset	NJ	514	1,020	0.5%
Putnam	NY	146	231	0.2%	Putnam	NY	442	959	0.4%
Sussex	NJ	52	75	0.1%	Pike	PA	230	558	0.2%
Pike	PA	37	53	0.1%	Sussex	NJ	105	212	0.1%
Hunterdon	NJ	34	37	0.1%	Hunterdon	NJ	89	149	0.1%
Total for NYMSA		24,288	39,044				43,801	88,442	
Percent of NYC Total		40.8%	42.6%				40.3%	42.8%	
Total for NYC		59,593	91,591				108,779	206,581	

2006-07									
Entering Tax Filers					Exiting Tax Filers				
County	State	Tax		% of Tax Filers	County	State	Tax Filers		% of Tax Filers
		Filers	Exemptions				Exemptions	% of Tax Filers	
Nassau	NY	7625	12143	6.8%	Nassau	NY	10,998	22,343	8.5%
Westchester	NY	5158	8187	4.6%	Westchester	NY	7,633	14,621	5.9%
Suffolk	NY	4242	6473	3.8%	Suffolk	NY	5,355	10,233	4.1%
Hudson	NJ	3432	4933	3.1%	Hudson	NJ	4,773	7,393	3.7%
Bergen	NJ	2299	3522	2.1%	Bergen	NJ	3,486	6,886	2.7%
Middlesex	NJ	1616	2516	1.4%	Middlesex	NJ	2,522	5,190	1.9%
Essex	NJ	1493	2370	1.3%	Essex	NJ	2,417	4,742	1.9%
Monmouth	NJ	967	1390	0.9%	Monmouth	NJ	1,529	3,071	1.2%
Rockland	NY	926	1454	0.8%	Rockland	NY	1,271	2,606	1.0%
Union	NJ	850	1380	0.8%	Union	NJ	1,258	2,518	1.0%
Morris	NJ	707	1006	0.6%	Passaic	NJ	912	1,842	0.7%
Passaic	NJ	669	1169	0.6%	Ocean	NJ	783	1,746	0.6%
Somerset	NJ	516	736	0.5%	Morris	NJ	604	1,097	0.5%
Ocean	NJ	347	581	0.3%	Somerset	NJ	496	897	0.4%
Putnam	NY	250	361	0.2%	Putnam	NY	364	729	0.3%
Sussex	NJ	109	149	0.1%	Pike	PA	297	683	0.2%
Pike	PA	100	188	0.1%	Sussex	NJ	118	233	0.1%
Hunterdon	NJ	86	104	0.1%	Hunterdon	NJ	75	121	0.1%
Total for NYMSA		31,392	48,662				44,891	86,951	
Percent of NYC Total		28.0%	30.6%				34.7%	36.3%	
Total for NYC		112,023	159,128				129,487	239,282	

SOURCE: IBO, using the County-to-County Migration Flow Data prepared by the Internal Revenue Service.

New Mexico	35	0.1	Indiana	72	0.1	Alabama	168	0.1	Kentucky	101	0.1
Utah	35	0.1	Utah	55	0.1	Kansas	158	0.1	Maine	100	0.1
Kansas	34	0.1	Alaska	26	0.0	Vermont	158	0.1	Oklahoma	76	0.1
Oklahoma	33	0.1	Kansas	25	0.0	New Mexico	109	0.1	Iowa	60	0.0
Iowa	31	0.1	Iowa	21	0.0	Iowa	87	0.1	Kansas	44	0.0
Nevada	20	0.0	Nebraska	12	0.0	Nebraska	67	0.1	Nebraska	35	0.0
Arkansas	14	0.0	State Not Reported	7,334	6.7	Arizona	54	0.0	Alaska	26	0.0
Alaska	12	0.0				Alaska	45	0.0	Arkansas	12	0.0
State Not Reported	6,217	10.4				Mississippi	36	0.0	Wyoming	11	0.0
	59,593	100.0	Total	108,779	100.0						
			Total			Total	112,023		Total	129,487	

SOURCE: IBO, using the County-to-County Migration Flow Data prepared by the Internal Revenue Service.

NOTE: County-to-county migrations of fewer than 10 tax filers are not identified separately. For New York State, we have the total number of unidentified moves into New York City. But for other states, moves of fewer than 10 returns from and to counties cannot be identified. Thus, some state totals may be underestimated and some states do not appear at all.

	1990-91		2006-07	
	Intra-city Share of		Intra-city Share of	
	Entrants	Exits	Entrants	Exits
Bronx	63.7%	41.5%	51.6%	33.6%
Brooklyn	57.0%	45.0%	46.9%	43.5%
Manhattan	39.4%	34.9%	24.8%	39.2%
Queens	57.7%	30.4%	47.8%	30.0%
Staten Island	64.4%	29.4%	63.7%	32.8%

SOURCE: IBO, using the County-to-County Migration Flow Data prepared by the Internal Revenue Service.

Numbers of Intra-city Movers Between Pairs of Boroughs											
1990-91			2006-07								
	Number	Percent	Number	Percent	Number	Percent					
Moves from the Bronx to	Moves to the Bronx from		Moves from the Bronx to		Moves to the Bronx from						
Brooklyn	1,975	18.9	Brooklyn	1,915	19.6	Brooklyn	2,365	23	2,627	19.8	
Manhattan	5,363	51.4	Manhattan	5,856	59.8	Manhattan	5,317	51	Manhattan	8,050	60.5
Queens	2,899	27.8	Queens	1,903	19.4	Queens	2,489	24	Queens	2,411	18.1
Staten Island	203	1.9	Staten Island	114	1.2	Staten Island	252	2	Staten Island	210	1.6
Total	10,440	100.0	Total	9,788	100.0	Total	10,423	100	Total	13,298	100.0
Moves from Brooklyn to	Moves to Brooklyn from		Moves from Brooklyn to		Moves to Brooklyn from						
Bronx	1,915	9.3	Bronx	1,975	13.4	Bronx	2,627	11	Bronx	2,365	11.3
Manhattan	6,509	31.5	Manhattan	5,889	40.0	Manhattan	6,275	27	Manhattan	9,944	47.3
Queens	9,495	46.0	Queens	5,972	40.6	Queens	10,815	47	Queens	7,314	34.8
Staten Island	2,721	13.2	Staten Island	876	6.0	Staten Island	3,227	14	Staten Island	1,396	6.6
Total	20,640	100.0	Total	14,712	100.0	Total	22,944	100	Total	21,019	100.0
Moves from Manhattan to	Moves to Manhattan from		Moves from Manhattan to		Moves to Manhattan from						
Bronx	5,856	33.4	Bronx	5,363	30.0	Bronx	8,050	32	Bronx	5,317	31.5
Brooklyn	5,889	33.6	Brooklyn	6,509	36.4	Brooklyn	9,944	40	Brooklyn	6,275	37.2
Queens	5,280	30.1	Queens	5,493	30.7	Queens	6,343	26	Queens	4,793	28.4
Staten Island	504	2.9	Staten Island	509	2.8	Staten Island	466	2	Staten Island	500	3.0
Total	17,529	100.0	Total	17,874	100.0	Total	24,803	100	Total	16,885	100.0
Moves from Queens to	Moves to Queens from		Moves from Queens to		Moves to Queens from						
Bronx	1,903	13.7	Bronx	2,899	16.1	Bronx	2,411	16	Bronx	2,489	12.4
Brooklyn	5,972	42.9	Brooklyn	9,495	52.7	Brooklyn	7,314	48	Brooklyn	10,815	53.8
Manhattan	5,493	39.5	Manhattan	5,280	29.3	Manhattan	4,793	32	Manhattan	6,343	31.6
Staten Island	544	3.9	Staten Island	332	1.8	Staten Island	609	4	Staten Island	451	2.2
Total	13,912	100.0	Total	18,006	100.0	Total	15,127	100	Total	20,098	100.0
Moves from Staten Island to	Moves to Staten Island from		Moves from Staten Island to		Moves to Staten Island from						
Bronx	114	6.2	Bronx	203	5.1	Bronx	210	8	Bronx	252	5.5
Brooklyn	876	47.8	Brooklyn	2,721	68.5	Brooklyn	1,396	55	Brooklyn	3,227	70.9
Manhattan	509	27.8	Manhattan	504	12.7	Manhattan	500	20	Manhattan	466	10.2
Queens	332	18.1	Queens	544	13.7	Queens	451	18	Queens	609	13.4
Total	1,831	100.0	Total	3,972	100.0	Total	2,557	100	Total	4,554	100.0
TOTAL	64,352		TOTAL	64,352		TOTAL	75,854		TOTAL	75,854	

SOURCE: IBO, based on Internal Revenue Service County-to-County Migration Flow Data.