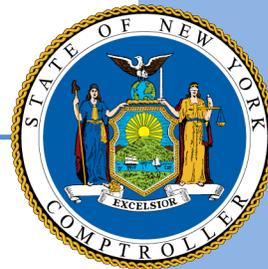


Moving In or Moving Out? New York State Personal Income Taxpayer Migration Trends

OFFICE OF THE NEW YORK STATE COMPTROLLER

Thomas P. DiNapoli, State Comptroller



May 2022

Message from the Comptroller

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The Personal Income Tax (PIT) is the single largest source of revenue for the State of New York, accounting for two out of every three tax dollars collected by the State. Accordingly, the State's overall financial health and its ability to sustain investments in public services is linked to PIT collections. Over time, evolving economic conditions, demographic trends and changes in tax policy at both the national and State levels contribute to changes in the composition of New York State's tax base.



This report describes recent trends in taxpayer filings between 2015 and 2019, the latest year for which complete tax data are available. There were 10.9 million filers in 2019, with 9.5 million resident taxpayers. While the number of personal tax filers increased every year, nonresident and part-year resident taxpayers have grown most since 2015. Even though they live outside the state, nonresident filers continue to earn income in New York, and pay taxes based on that income. Part-year resident tax filings reflect the movement of residents into and out of the state. A closer look at part-year filings reveals a consistently greater number of filers move out of the State than move in, and that married filers left the State at twice the rate of all filers. The greatest numbers of departures were among married filers making between \$100,000 and \$500,000 per year.

I encourage policy makers to use this analysis to inform their consideration of State economic, budget and tax matters. The Office of the State Comptroller will continue to monitor trends as this data is updated.

Thomas P. DiNapoli
State Comptroller

Table of Contents

I.	PERSONAL INCOME TAX FILER CHARACTERISTICS.....	1
II.	PART-YEAR TAXPAYER TRENDS	6
III.	IMPACT ON COMPOSITION OF PIT TAXPAYERS.....	12
IV.	CONCLUSION.....	14
	APPENDIX A	15
	APPENDIX B	16
	APPENDIX C	17
	APPENDIX D	18

I. Personal Income Tax Filer Characteristics

The Personal Income Tax (PIT) is New York State’s largest revenue source. In State Fiscal Year (SFY) 2020-21, PIT receipts totaled \$55 billion and comprised two out of every three tax dollars collected by the State. Because the PIT supports so many of the essential public services New Yorkers rely on, monitoring changes in the tax base is important for ensuring the sustainability of those services. Using the most recent data available,¹ this report describes taxpayer trends between 2015 and 2019 to provide a basis for considering the impact of recent policy changes over time.²

Personal Income Taxpayers by Residency Status

The composition and number of New York PIT taxpayers changes from year to year due to a variety of factors, including: the number of people in the workforce; changes in filing status due to marriages or divorces; births and deaths; and taxpayers moving into or out of the State.

As illustrated in Figure 1, there were 10.9 million PIT filers in New York in 2019. Of that total, 87 percent were full-time residents whose principal residence was in New York and who paid the tax on all income received during the tax year. Such filers were responsible for 83 percent of PIT collections in 2019. Nonresidents, who only pay New York PIT on income received from work, businesses or other sources located in New York, comprised 10 percent of filers and 15 percent of the PIT collected in 2019.

Part-year residents comprise the smallest share of PIT payers, 3 percent. Part-year residents are taxpayers who have either moved into or out of New York over the course of the tax year. They do not include nonresidents who may have a second home (such as a vacation home) in the State.³ Part-year taxpayers indicate on their annual returns whether they moved into or out of New York, and income subject to the PIT is based on the percentage of the tax year they are residents of New York. Part-year resident tax status is temporary; for example, the part-time taxpayer moving into New York becomes a resident taxpayer in succeeding years. In

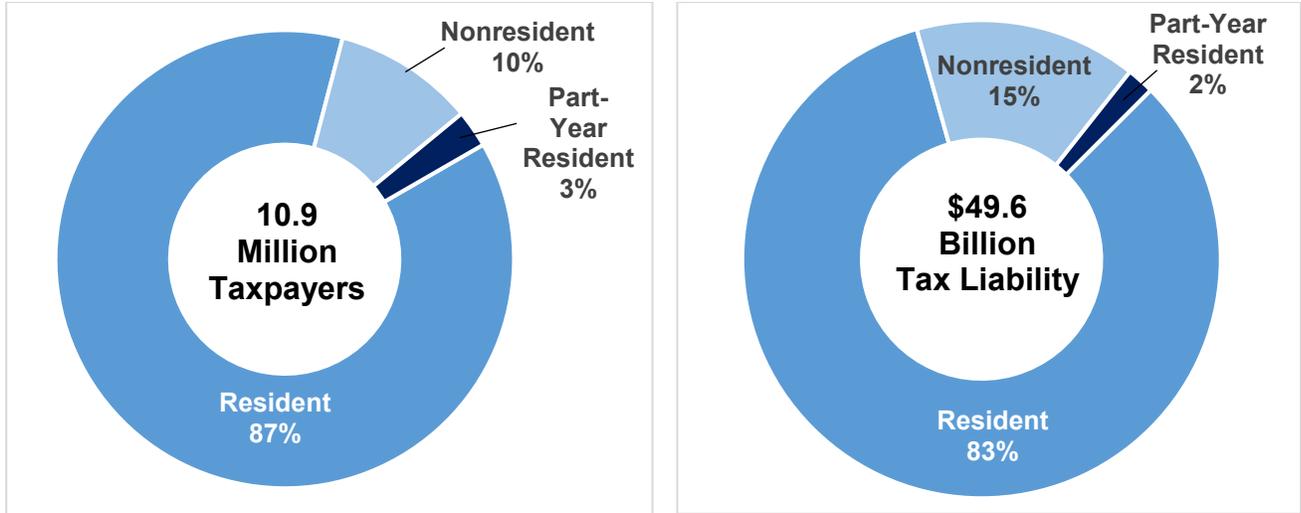
¹ Data for this report are drawn primarily from New York State Department of Taxation and Finance (Tax & Finance), *Personal Income Tax Population Study Files for Tax Years 2015-2019*. These files are based on the full population of New York PIT taxpayers whereas previous study files were based on a sample of taxpayers that would result in an inconsistent analysis if used in combination.

² Since 2017, there have been three notable changes relating to personal income taxes in New York State. First, itemized deductions for state and local taxes for federal tax purposes were limited to \$10,000 as part of the 2017 federal Tax Cuts and Jobs Act (TCJA). Second, in SFY 2016-17, the State enacted a series of “middle-class” rate reductions for married taxpayers earning up to \$323,200; single filers earning up to \$215,400; and head of household filers earning up to \$269,300. The Enacted Budget for State Fiscal Year (SFY) 2022-23 accelerated the final reduction in these rates to 2023. Third, the Enacted Budget for SFY 2021-22 increased tax rates on high-income taxpayers until 2027.

³ Part-year residents do not include taxpayers who live in another state but have a residence in New York and are subject to the 184-day stay rule within the definition of a resident taxpayer. See Tax & Finance, “Income Tax Definitions,” at https://www.tax.ny.gov/pit/file/pit_definitions.htm.

contrast, a part-year taxpayer moving out becomes a nonresident filer if New York income is retained, or ceases being a New York taxpayer altogether.

Figure 1
Distribution of Taxpayers and Tax Liability, by Resident Status, 2019



Source: NYS Department of Taxation and Finance

As shown in Figure 2, part-year filers tend to be wealthier than resident filers: 23.3 percent have incomes of \$100,000 or more, compared to 18.7 percent of full-time residents. More than one-third of full-time resident filers have incomes below \$25,000.

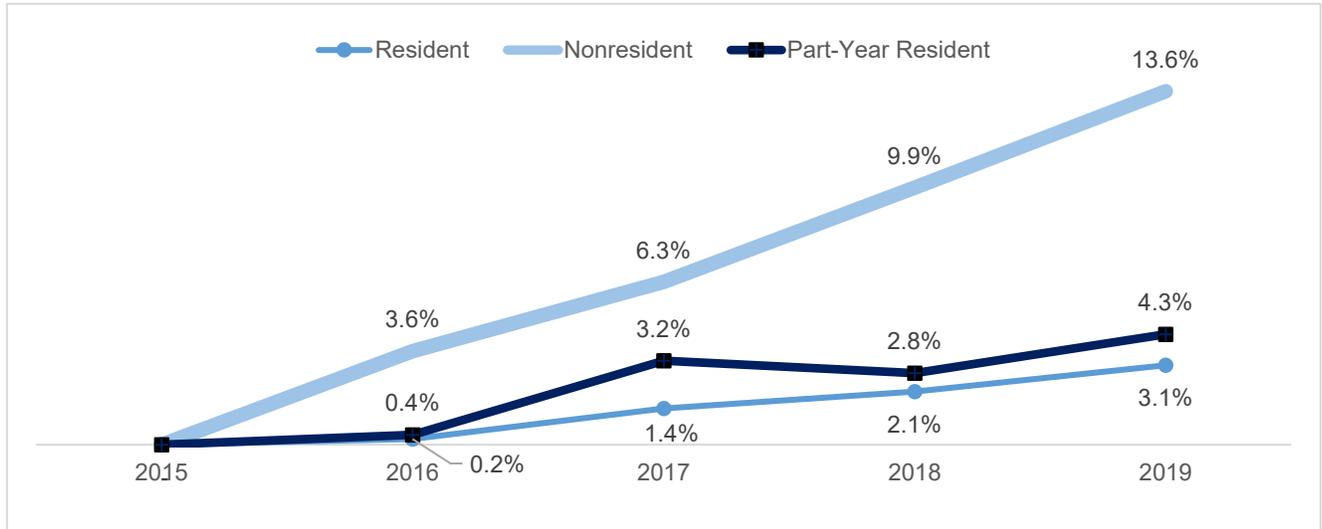
Figure 2
Comparison of Taxpayers by Income Level, 2019



Source: NYS Department of Taxation and Finance

From 2015 to 2019, the total number of filers increased from over 10.4 million in 2015 to nearly 10.9 million in 2019, an average annual growth of 1 percent. During this time, the number of nonresident and part-year taxpayers grew more quickly than full-time residents – by 13.6 percent and 4.3 percent, respectively, compared to 3.1 percent for residents (see Figure 3). As a result, the share of nonresident taxpayers increased from 9.1 percent of all filers to 10 percent from 2015 to 2019, and resident taxpayers declined to 87 percent from 88 percent.

Figure 3
Cumulative Percentage Change in Number of Taxpayers by Resident Status, 2015-2019



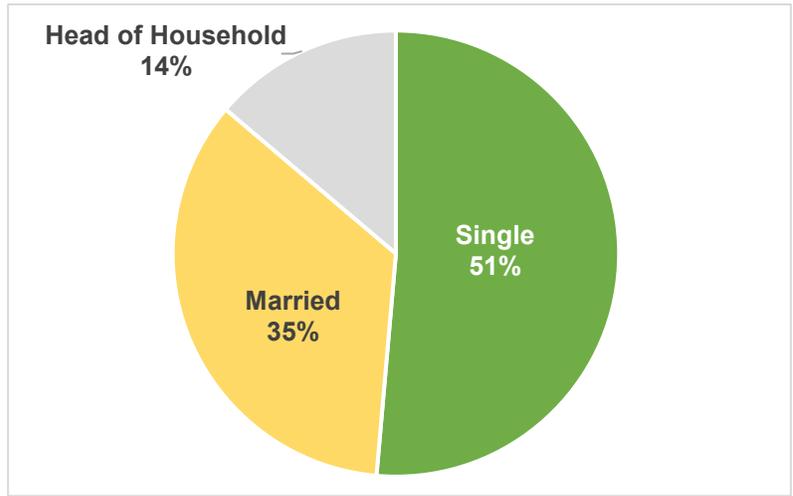
Source: NYS Department of Taxation and Finance

Personal Income Taxpayers by Filing Status

Personal income taxpayers can also be categorized by filing status: single, married, or head of household.⁴ A head of household is defined as an unmarried person with one or more dependents, typically a single parent. In 2019, single taxpayers accounted for 51 percent of total New York PIT filers, married households were 35 percent, and heads of household were 14 percent. (See Figure 4).

⁴ The married filing status includes married couples, whether filing jointly or separately, as well as widows and widowers.

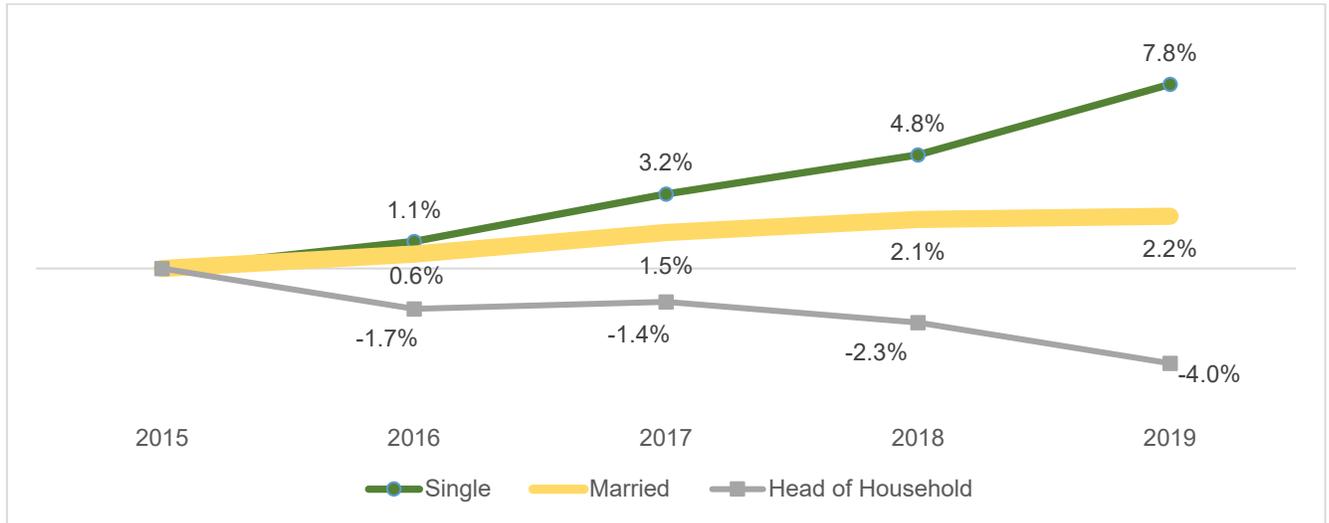
Figure 4
Distribution of Taxpayers, by Filing Status, 2019



Source: NYS Department of Taxation and Finance

Since 2015, single taxpayers have grown from 49.6 percent of filers to 51.4 percent in 2019. As shown in Figure 5, while single filers grew 7.8 percent over this time period, married filers grew 2.2 percent and heads of household declined by 4 percent.

Figure 5
Cumulative Percentage Change in Number of Taxpayers by Filing Status, 2015-2019



Source: NYS Department of Taxation and Finance

Single resident filers are the largest category of New York State taxpayers (almost 5.0 million, or 46 percent), as shown in Figure 6. Single filers are the majority of resident and part-year filers. In contrast, more than three in five nonresident taxpayers are families (married and head of household filers).

Figure 6
Number of Filers by Residency and Filing Status, 2019

	Single	Married	Head of Household	Total
Resident	4,971,189	3,115,896	1,406,836	9,493,921
Nonresident	415,461	592,296	73,722	1,081,479
Part-Year	194,832	72,413	18,693	285,938
Total	5,581,482	3,780,605	1,499,251	10,861,338

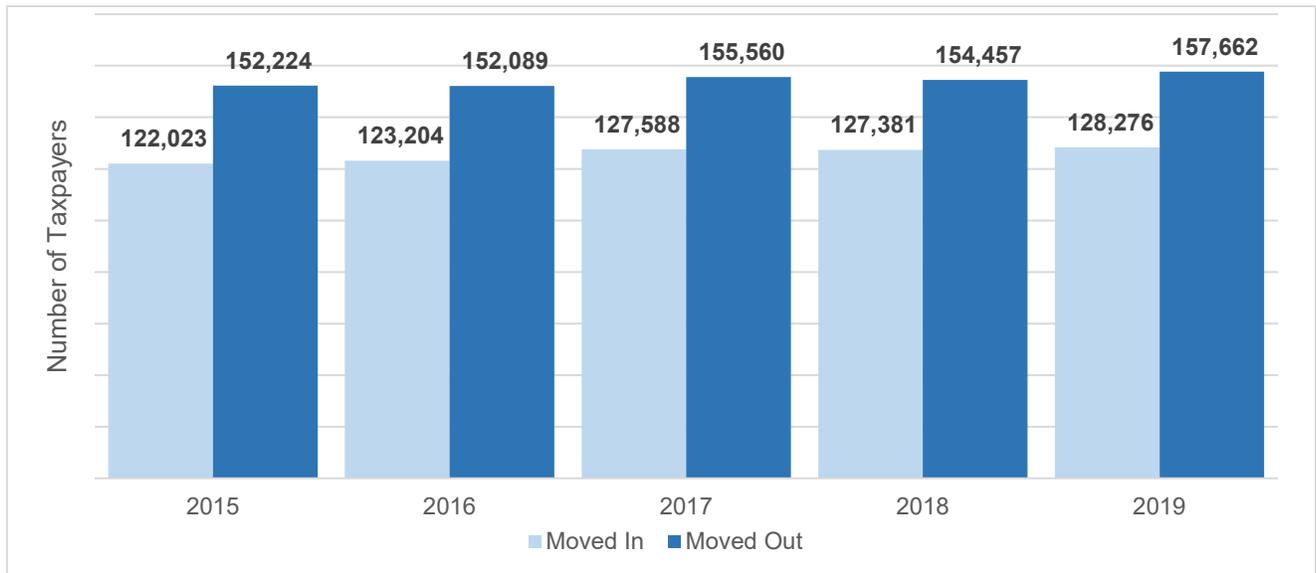
Source: NYS Department of Taxation and Finance

II. Part-Year Taxpayer Trends

People move for any number of reasons, including job opportunities, education, retirement, or to be close to family. While part-year filers represent a small share of total New York State PIT filers, examining the characteristics of these part-year filers can provide insight into the mobility of taxpayers, and by extension, the economic competitiveness of New York.

Of the approximately 286,000 part-year resident filers in 2019, over half (55 percent) moved out of New York, a consistent trend since 2015. As shown in Figure 7, the annual net out-migration of part-year taxpayers between 2015 and 2019 averaged approximately 28,700 filers, or 0.3 percent of resident taxpayers annually.⁵

Figure 7
Part-Year Resident Taxpayers Moving Into and Moving Out of New York, 2015-2019

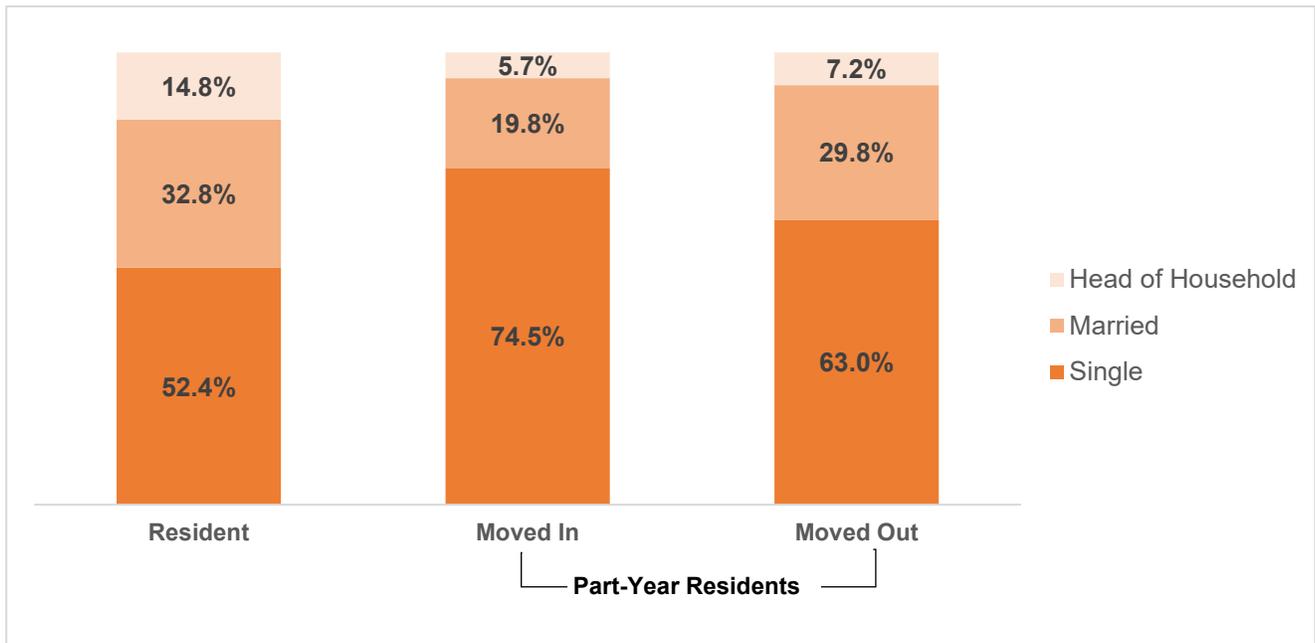


Source: NYS Department of Taxation and Finance

Single filers were over two-thirds of part-year taxpayers in 2019. Married filers comprised 25 percent of part-year filers, while head of household filers were a much smaller 6.5 percent. As shown in Figure 8, married and head of household filers accounted for 37 percent of part-year residents moving out of State and only 25.5 percent of those moving in.

⁵ For purposes of this report, the number of taxpayers equates to the number of tax returns filed. For example, a married couple filing one joint return is considered one taxpayer.

Figure 8
Share of Resident and Part-Year Filers, by Filing Status, 2019

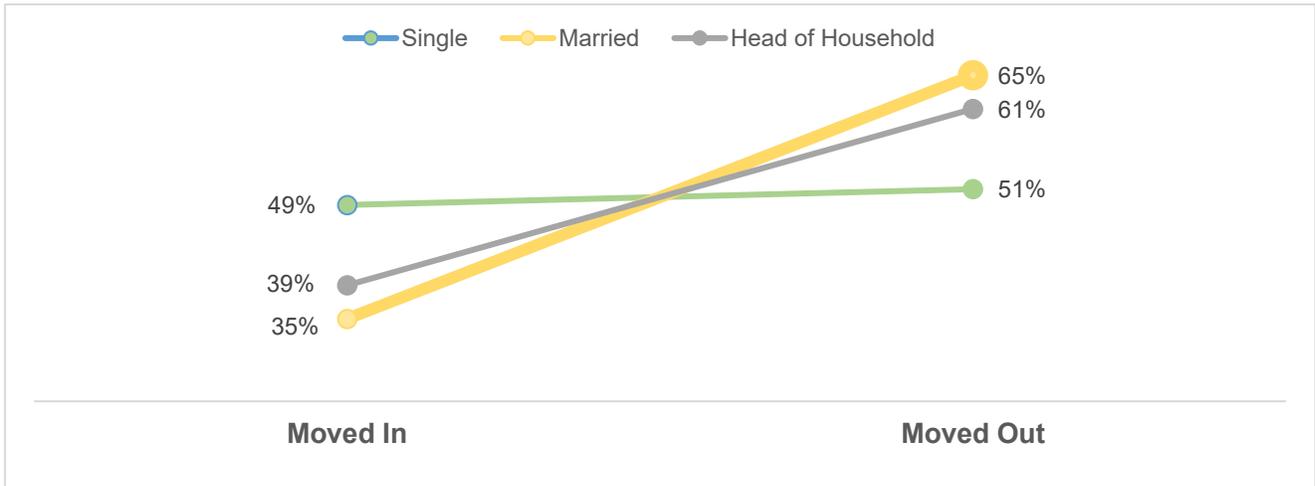


Source: NYS Department of Taxation and Finance

As noted, greater numbers of part-year filers moved out of New York than moved in; Figure 9 shows that the net out-migration is largely driven by head of household and married filers. In 2019, 35 percent of married part-year filers moved into the State while 65 percent left; on average between 2015 and 2019, approximately twice as many married taxpayers moved out as moved in.

The gap was slightly smaller for head of household filers: 39 percent of part-year filers moved in while 61 percent moved out. The number of these taxpayers coming into and leaving New York was relatively unchanged from 2015 to 2019, with annual averages of 7,472 and 11,460, respectively. This trend is one reason there has been a decline in total head of household filers, as shown previously in Figure 4.

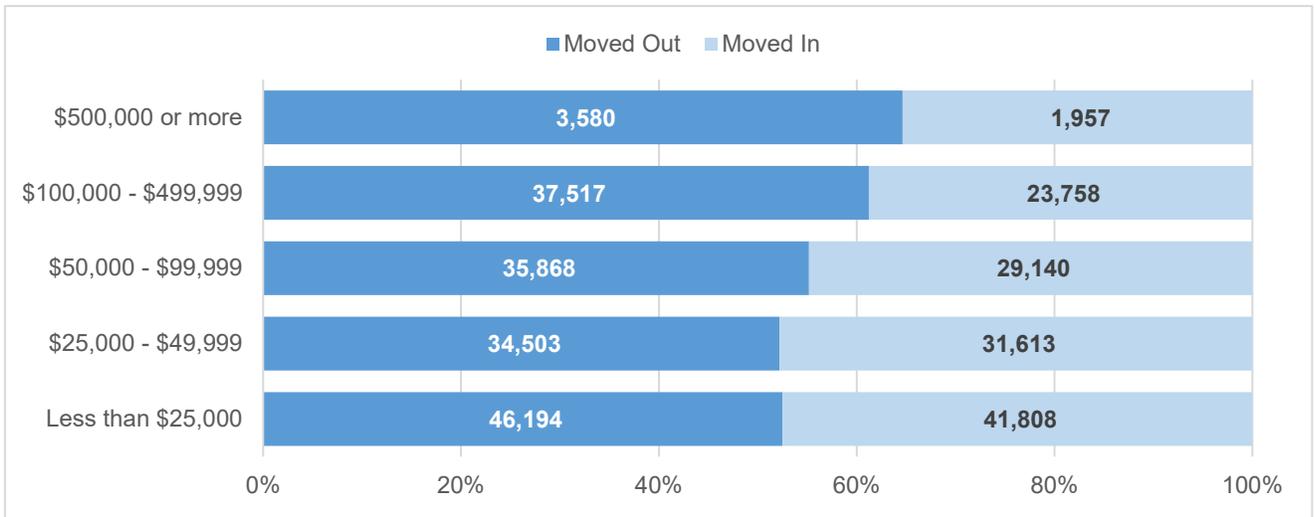
Figure 9
Migration Direction of Part-Year Residents, by Filing Status, 2019



Source: NYS Department of Taxation and Finance

More part-year resident taxpayers move out than move in at every income threshold. As Figure 10 shows, at lower income levels, migration is nearly balanced between those coming into and those leaving the State, but at incomes of \$100,000 and higher, outgoing taxpayers represent more than 60 percent of total part-year resident taxpayers. For those with incomes above \$500,000, the number of part-year filers who moved out of the State in 2019 is almost double that who moved in.

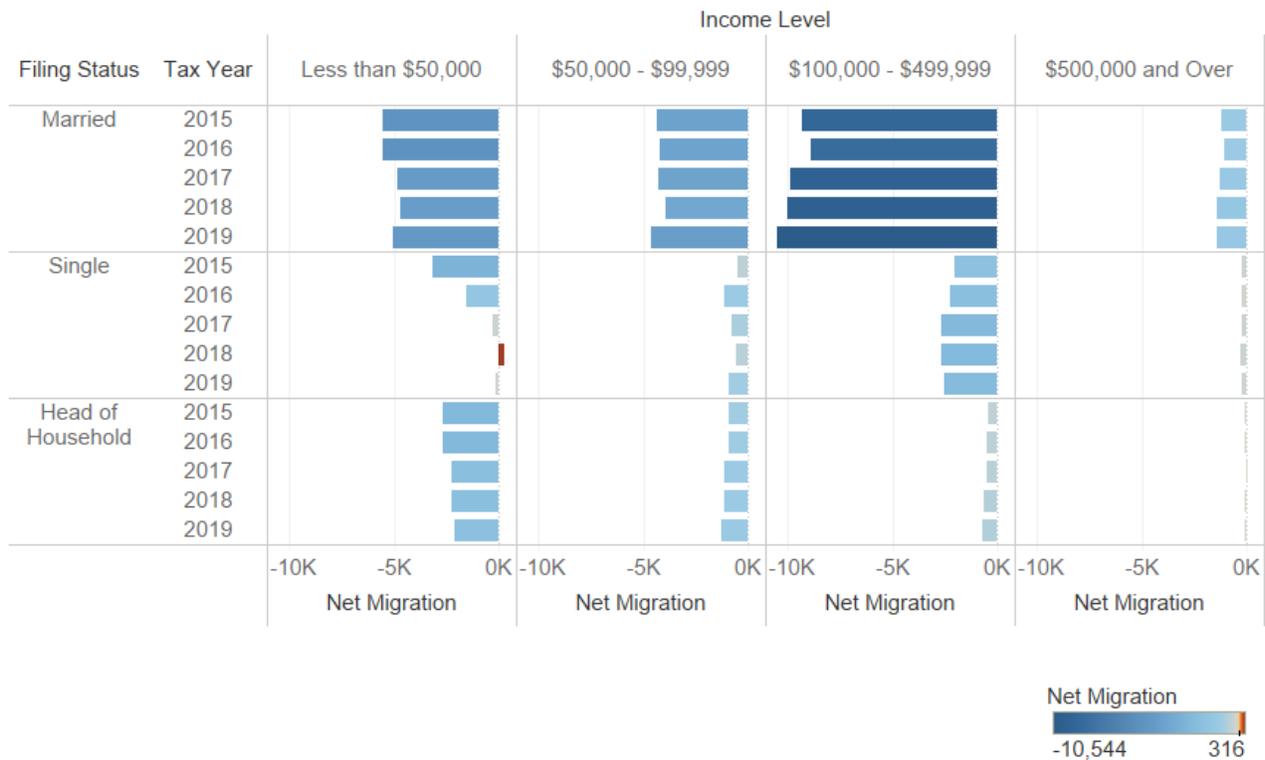
Figure 10
Part-Year Resident Taxpayers Moving In and Out of New York, by Income Level, 2019



Source: NYS Department of Taxation and Finance

Over the past five years, there has been a decline in the migration of taxpayers making less than \$25,000. In 2015, there were nearly 99,400 part-year taxpayers at this income level; by 2019, this number declined 11 percent to 88,000.⁶ In contrast, all other income levels had more migrating taxpayers during this time period, with the largest increase for those with incomes between \$100,000 and \$500,000, a rise of 12,200 taxpayers. The greatest increase in taxpayers leaving New York was also at this income threshold: 7,100 more in 2019 than in 2015.

Figure 11
Net Migration of Part-Year Resident Taxpayers, by Filing Status and Income Level, 2015-2019



Note: Net migration based on part-year resident filings only.

Source: NYS Department of Taxation and Finance

As shown in Figure 11, for nearly every filing status at each income level, New York had more part-year resident taxpayers leave the State than move in between 2015 and 2019. The only

⁶ While the decline occurred across all filing types, single taxpayers comprised the largest category of taxpayers at this income level, accounting for two-thirds of the decrease.

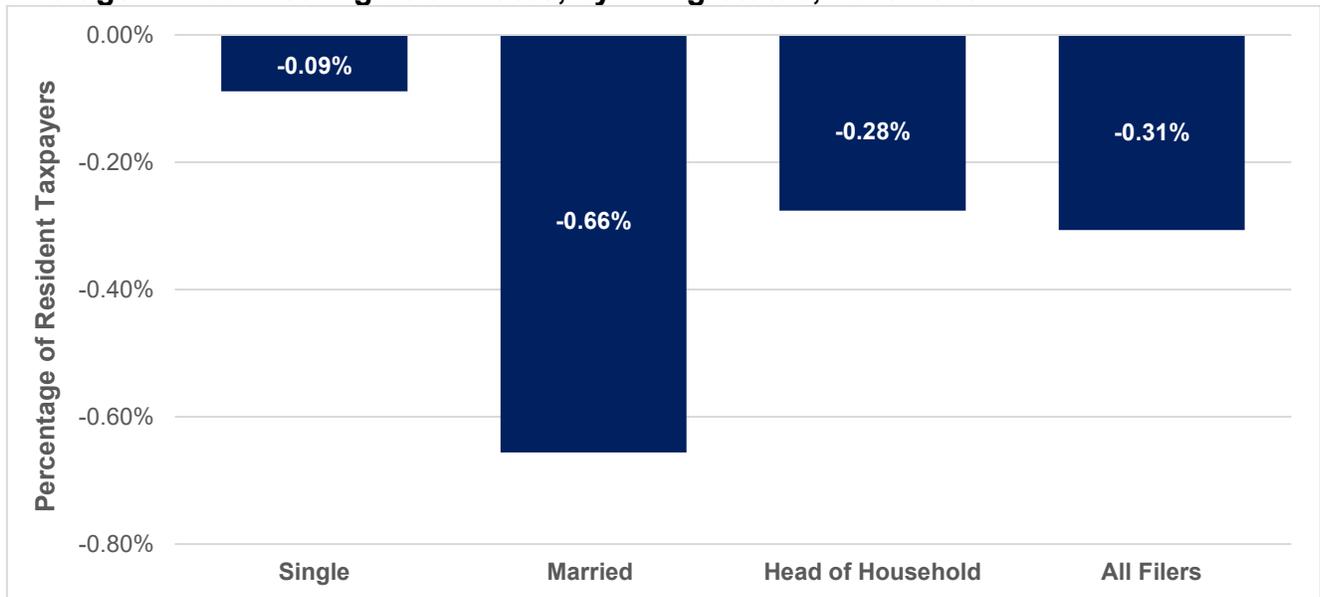
exception was a net gain of 316 single taxpayers with incomes less than \$50,000 in 2018.⁷ From 2015 to 2019, the net annual gain of taxpayers in this group ranged from a low of 60 in 2015 to a high of 1,060 in 2018.

From 2015 through 2019, the net number of married taxpayers moving out was nearly five times that of single filers, an average of 20,405 annually. Including heads of household, the net number for families increased to six times that of single taxpayers.

This disparity is most noticeable in married part-year taxpayers with incomes between \$100,000 and \$500,000: nearly double the number left New York than moved in over this period. The net out-migration of these taxpayers has also increased from a net loss of 9,334 to 10,544.

In the aggregate, the net out-migration equates to nearly 3 in every 1,000 resident taxpayers leaving the State annually over the five-year period (see Figure 12). This rate doubles for married taxpayers, with over 6 of every 1,000 departing.

Figure 12
Average Annual Net Migration Rates, by Filing Status, 2015-2019



Source: NYS Department of Taxation and Finance, OSC calculations

⁷ A closer examination of single part-year taxpayers within this income level shows that, while there was an annual net loss of taxpayers with incomes less than \$25,000 for this time period, these losses were partially offset by a net gain in taxpayers with incomes between \$25,000 and \$50,000. See Appendix A.

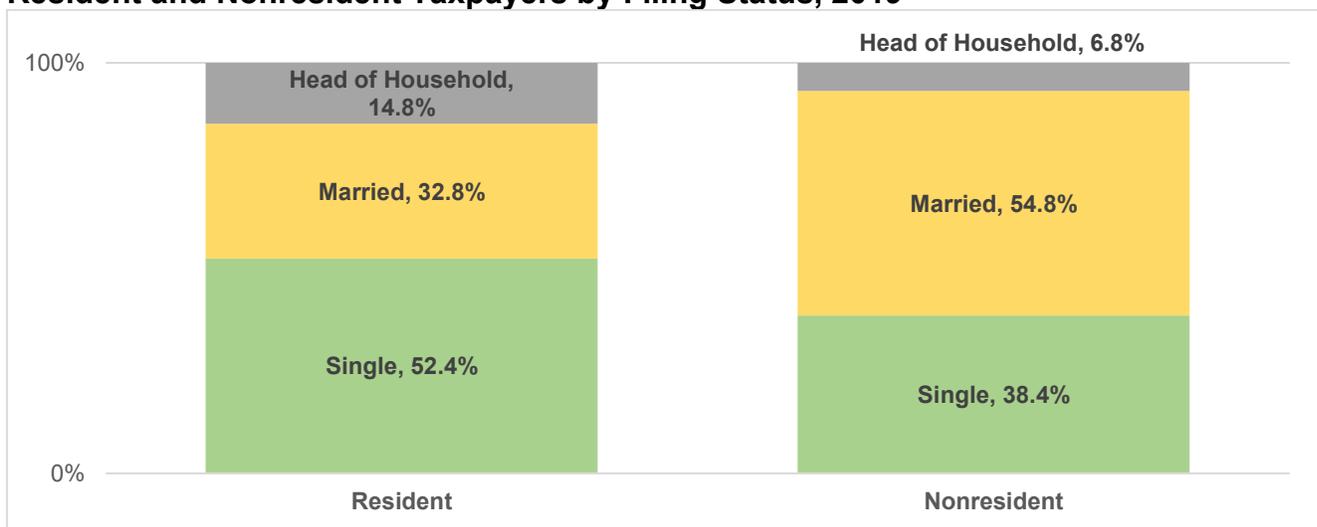
Net out-migration rates increase at higher income levels. For all taxpayers with incomes over \$100,000, 9 out of 1,000 resident taxpayers, on average, moved out of New York; the rate for married taxpayers with incomes over \$500,000 was higher, 17 out of every 1,000.⁸

⁸ See Appendix B.

III. Impact on Composition of PIT Taxpayers

With a larger number of taxpayers moving out of New York than moving in from 2015 to 2019, some of the impact of this movement can be seen in the change in the composition of PIT filers. While a variety of circumstances can impact a taxpayer’s filing status over time, more married taxpayers have left New York in recent years than single or head-of-household filers. With this larger net out-migration, over one in eight families paying the PIT were nonresidents in 2019, higher than in 2015 (one in nine families). As shown in Figure 13, of all nonresident taxpayers, 55 percent are married filers, a much larger share than that of resident taxpayers (33 percent).

Figure 13
Resident and Nonresident Taxpayers by Filing Status, 2019



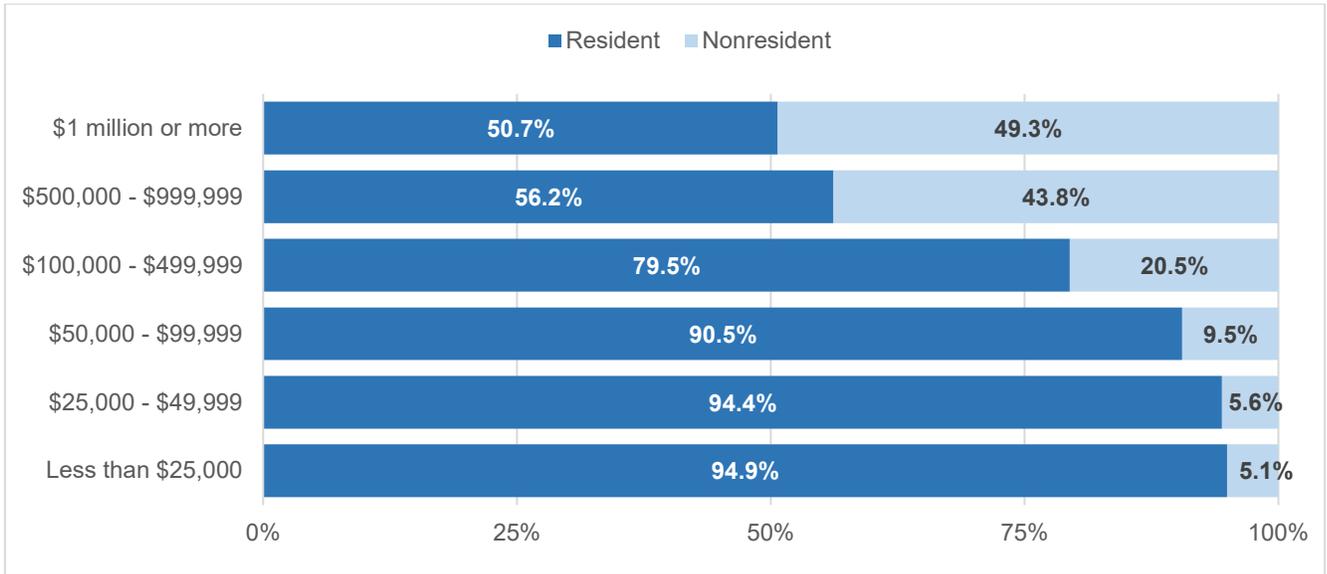
Source: NYS Department of Taxation and Finance

As noted earlier, the rate of growth among nonresident taxpayers exceeded that of resident taxpayers, at 13.6 percent compared to 3 percent. While some part-year resident taxpayers who leave the State still receive income from New York entities (for example, a person may move to Massachusetts but still have a job in New York), most exit the tax base entirely. In 2019, of the more than 157,000 part-year resident taxpayers that moved out of New York, nearly 46,000 retained New York source income after they left, potentially transitioning to nonresident personal income taxpayers in 2020. However, the portion of nonresident filers’ income that is captured is relatively small; New York taxes were imposed on an average of 20.6 percent of these taxpayers’ total income in 2019.

In addition, as shown in Figure 14, at higher income levels, the share of nonresident taxpayers as a percentage of total taxpayers increases, with nearly half of all taxpayers with incomes of \$1 million or more being nonresidents. For every resident taxpayer at these higher income

levels who becomes a nonresident, the State loses the tax revenue on a large portion of their income, potentially constraining PIT growth.

Figure 14
Personal Income Taxpayers, by Resident Status and Income Level, 2019



Source: NYS Department of Taxation and Finance

IV. Conclusion

While part-year resident taxpayers accounted for less than 3 percent of New York's personal income taxpayers in 2019, the net movements of these taxpayers can have an impact on collections over time as they transition to either full-time residents or nonresidents of the State or cease to pay State taxes entirely. For example, in 2019, 71 percent of the taxpayers moving out of New York took all of their income with them; the net outflow of taxpayers resulting in \$120 million in foregone revenues that year. On a full year basis, this revenue loss grows to nearly \$360 million.

Looking ahead, policy makers can utilize this data as a resource for evaluating the impacts of changing economic conditions and State policy actions. The Office of the State Comptroller will update such information in subsequent years as new tax data become available.

Appendix A

Part-Year Resident Taxpayers by Filing Status and Adjusted Gross Income

Tax Years 2015 through 2019

MARRIED										
Tax Year	Less than \$25,000		\$25,000 - \$49,999		\$50,000 - \$99,999		\$100,000 - \$499,999		\$500,000 or more	
	Moved In	Moved Out	Moved In	Moved Out	Moved In	Moved Out	Moved In	Moved Out	Moved In	Moved Out
2015	4,909	7,796	4,391	7,023	6,942	11,278	9,932	19,266	1,107	2,274
2016	4,763	7,656	4,378	7,054	6,721	10,937	10,242	19,156	1,155	2,224
2017	4,660	7,184	4,486	6,775	6,792	11,057	10,280	20,204	1,237	2,517
2018	4,007	6,363	4,085	6,408	6,456	10,365	10,836	20,879	1,371	2,777
2019	3,772	6,330	3,856	6,341	5,837	10,430	10,528	21,072	1,423	2,824

SINGLE										
Tax Year	Less than \$25,000		\$25,000 - \$49,999		\$50,000 - \$99,999		\$100,000 - \$499,999		\$500,000 or more	
	Moved In	Moved Out	Moved In	Moved Out	Moved In	Moved Out	Moved In	Moved Out	Moved In	Moved Out
2015	37,273	40,467	23,772	23,712	18,156	18,616	8,171	10,168	305	529
2016	37,248	39,250	24,089	23,622	18,331	19,424	8,559	10,784	342	502
2017	37,400	38,281	24,873	24,246	19,783	20,543	9,707	12,350	378	589
2018	34,872	35,619	25,321	24,258	21,173	21,699	11,261	13,891	402	652
2019	34,732	35,796	25,828	24,890	21,997	22,895	12,488	15,036	487	683

HEAD OF HOUSEHOLD										
Tax Year	Less than \$25,000		\$25,000 - \$49,999		\$50,000 - \$99,999		\$100,000 - \$499,999		\$500,000 or more	
	Moved In	Moved Out	Moved In	Moved Out	Moved In	Moved Out	Moved In	Moved Out	Moved In	Moved Out
2015	3,704	5,237	1,679	2,822	1,083	1,986	558	986	41	64
2016	3,859	5,298	1,757	2,993	1,125	2,054	585	1,063	50	72
2017	4,201	5,151	1,880	3,145	1,215	2,297	640	1,148	56	73
2018	3,543	4,472	1,971	3,262	1,305	2,399	734	1,320	44	93
2019	3,304	4,068	1,929	3,272	1,306	2,543	742	1,409	47	73

Source: NYS Department of Taxation and Finance

Appendix B

Net Migration of Part-Year Resident Taxpayers by Filing Status and Adjusted Gross Income

Number and Rates, Tax Years 2015 through 2019

MARRIED										
Tax Year	Less than \$25,000		\$25,000 - \$49,999		\$50,000 - \$99,999		\$100,000 - \$499,999		\$500,000 or more	
	Net Migration	Migration Rate	Net Migration	Migration Rate	Net Migration	Migration Rate	Net Migration	Migration Rate	Net Migration	Migration Rate
2015	(2,887)	-0.4%	(2,632)	-0.5%	(4,336)	-0.6%	(9,334)	-1.0%	(1,167)	-1.2%
2016	(2,893)	-0.4%	(2,676)	-0.5%	(4,216)	-0.6%	(8,914)	-0.9%	(1,069)	-1.1%
2017	(2,524)	-0.3%	(2,289)	-0.5%	(4,265)	-0.6%	(9,924)	-1.0%	(1,280)	-1.2%
2018	(2,356)	-0.3%	(2,323)	-0.5%	(3,909)	-0.5%	(10,043)	-0.9%	(1,406)	-1.2%
2019	(2,558)	-0.4%	(2,485)	-0.5%	(4,593)	-0.6%	(10,544)	-1.0%	(1,401)	-1.2%

SINGLE										
Tax Year	Less than \$25,000		\$25,000 - \$49,999		\$50,000 - \$99,999		\$100,000 - \$499,999		\$500,000 or more	
	Net Migration	Migration Rate	Net Migration	Migration Rate	Net Migration	Migration Rate	Net Migration	Migration Rate	Net Migration	Migration Rate
2015	(3,194)	-0.1%	60	0.0%	(460)	-0.1%	(1,997)	-0.7%	(224)	-1.3%
2016	(2,002)	-0.1%	467	0.0%	(1,093)	-0.1%	(2,225)	-0.7%	(160)	-1.0%
2017	(881)	0.0%	627	0.1%	(760)	-0.1%	(2,643)	-0.8%	(211)	-1.1%
2018	(747)	0.0%	1,063	0.1%	(526)	-0.1%	(2,630)	-0.7%	(250)	-1.2%
2019	(1,064)	0.0%	938	0.1%	(898)	-0.1%	(2,548)	-0.6%	(196)	-0.9%

HEAD OF HOUSEHOLD										
Tax Year	Less than \$25,000		\$25,000 - \$49,999		\$50,000 - \$99,999		\$100,000 - \$499,999		\$500,000 or more	
	Net Migration	Migration Rate	Net Migration	Migration Rate	Net Migration	Migration Rate	Net Migration	Migration Rate	Net Migration	Migration Rate
2015	(1,533)	-0.2%	(1,143)	-0.3%	(903)	-0.3%	(428)	-0.5%	(23)	-0.7%
2016	(1,439)	-0.2%	(1,236)	-0.3%	(929)	-0.3%	(478)	-0.6%	(22)	-0.7%
2017	(950)	-0.2%	(1,265)	-0.3%	(1,082)	-0.4%	(508)	-0.5%	(17)	-0.5%
2018	(929)	-0.2%	(1,291)	-0.3%	(1,094)	-0.3%	(586)	-0.5%	(49)	-1.3%
2019	(764)	-0.2%	(1,343)	-0.3%	(1,237)	-0.4%	(667)	-0.6%	(26)	-0.7%

Note: Negative numbers denote a net out-migration of part-year taxpayers. Migration rates are calculated as the migration of part-year taxpayers relative to total resident taxpayers at each filing status and income level.

Source: NYS Department of Taxation and Finance, OSC calculations

Appendix C

Resident Taxpayers by Filing Status and Adjusted Gross Income

Tax Years 2015 through 2019

SINGLE					
Tax Year	Less than \$25,000	\$25,000 - \$49,999	\$50,000 - \$99,999	\$100,000 - \$499,999	\$500,000 or more
2015	2,578,389	1,002,819	748,796	293,538	17,076
2016	2,545,889	1,031,969	781,188	304,688	16,601
2017	2,523,593	1,061,347	826,653	340,107	18,600
2018	2,460,380	1,111,497	874,262	372,659	20,205
2019	2,430,370	1,180,702	935,079	404,298	20,740
MARRIED					
Tax Year	Less than \$25,000	\$25,000 - \$49,999	\$50,000 - \$99,999	\$100,000 - \$499,999	\$500,000 or more
2015	772,804	496,726	747,611	976,473	97,583
2016	771,448	497,559	741,602	990,419	98,419
2017	746,064	501,303	734,647	1,028,952	107,255
2018	706,968	505,890	731,180	1,065,805	115,408
2019	677,550	502,494	724,014	1,092,534	118,967
HEAD OF HOUSEHOLD					
Tax Year	Less than \$25,000	\$25,000 - \$49,999	\$50,000 - \$99,999	\$100,000 - \$499,999	\$500,000 or more
2015	653,307	451,399	288,386	83,475	3,089
2016	614,437	453,945	294,672	85,426	3,073
2017	588,491	458,403	305,426	96,515	3,399
2018	523,369	477,195	324,018	107,762	3,676
2019	450,247	493,337	343,043	116,334	3,721

Source: NYS Department of Taxation and Finance, OSC calculations

Appendix D

Nonresident Taxpayers by Filing Status and Adjusted Gross Income

Tax Years 2015 through 2019

SINGLE					
Tax Year	Less than \$25,000	\$25,000 - \$49,999	\$50,000 - \$99,999	\$100,000 - \$499,999	\$500,000 or more
2015	128,846	71,340	85,736	58,046	10,865
2016	136,989	73,681	90,442	61,569	10,669
2017	132,472	74,692	95,151	67,476	12,056
2018	132,917	76,733	100,320	74,768	13,333
2019	136,999	78,033	105,381	81,068	13,980
MARRIED					
Tax Year	Less than \$25,000	\$25,000 - \$49,999	\$50,000 - \$99,999	\$100,000 - \$499,999	\$500,000 or more
2015	38,983	34,991	84,066	280,493	93,398
2016	45,320	35,153	83,653	289,233	93,778
2017	42,303	34,667	82,617	297,550	104,412
2018	38,239	34,783	81,526	308,232	113,430
2019	41,779	34,424	80,204	315,660	119,570
HEAD OF HOUSEHOLD					
Tax Year	Less than \$25,000	\$25,000 - \$49,999	\$50,000 - \$99,999	\$100,000 - \$499,999	\$500,000 or more
2015	11,436	14,496	21,005	14,931	2,246
2016	11,229	14,420	21,177	15,712	2,294
2017	11,396	14,603	22,095	17,099	2,858
2018	10,829	15,193	22,948	19,030	2,824
2019	10,953	15,609	23,801	20,101	2,949

Source: NYS Department of Taxation and Finance, OSC calculations

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