2023-2024
Migration Data Users Guide

Contents

A. Overview
B. Nature of Changes
C. Definitions and Explanations
    C.1 Basic Source Information
    C.2 Matching Returns
    C.3 Geocoding Tax Returns
    C.4 Migration Status
D. Disclosure Protection Procedures
E. Migration Data Files
    E.1 State-to-State Outflow Files
    E.2 State-to-State Inflow Files
    E.3 County-to-County Outflow Files
    E.4 County-to-County Inflow Files
    E.5 Gross Migration File
    E.6 Special Summary Level Records
F. Appendix 1
G. Appendix 2
H. Endnotes

A. Overview

The Migration Data Users guide provides a detailed description of the State-to-State, County-to-County, and Gross Migration files produced by the Internal Revenue Service (IRS) Statistics of Income (SOI) Division. IRS Migration data for the United States are based on year-to-year address changes reported on individual income tax returns filed with the IRS. They present migration patterns by state or by county and are available for inflows—the number of new residents who moved to a state or county and where they migrated from—and outflows—the number of residents leaving a state or county and where they went. The data also include tabulations on the number of non-migrant returns within a state or county.

B. Nature of Changes

No new changes have been made to the 2023-2024 migration data.

Changes for the 2022-2023 migration data:

- Minor updates were made to the method for matching returns across years. This change results in about a 5 percent increase in the number of returns included in the data, compared to the prior method.
- Disclosure protection procedures were updated to consistently apply dominance and suppression rules.

To enhance the disclosure protection procedures of the data, the following changes were made to the migration data beginning with 2018-2019 file:

- The state totals and header rows were removed from all county files. State totals can now only be obtained from the state files.
- Counts below 20 at the county level will now be deleted. Previously, counts below 20 were moved to a similar category to another county within the state.
- Data will be removed from the state files only if the counts are below a threshold of 10 returns.
- Records may be removed at the county level that are not removed at the state level. As such, the county totals may not add to the state totals.

C. Definitions and Explanations

C.1 Basic Source Information

- Migration data are based on the population of Forms 1040 that were filed and processed by the IRS during calendar years 2023 and 2024. Returns received in 2023 represent income that was earned in 2022. Returns received in 2024 represent income that was earned in 2023. Also, during this period, a number of returns were filed representing prior tax years. For matching purposes, prior year returns are not used in the migration data.

- The address shown on the tax return is a mailing address that may not reflect the taxpayer's actual residence. In addition, the address may not reflect the location of the taxpayer when the income was earned, as a taxpayer may move during the course of a tax year. Thus, the income may have been earned in two locations. In addition, a taxpayer may move after the end of the tax year but file their return on time up to nine months later from another location.

- Due to continuing efforts to combat identity theft, the method in which the IRS processes returns may undergo changes. These processing changes may have an impact on the migration data and should be considered when comparing the data across years.

- Totals may not be comparable to other totals published elsewhere by SOI because of specific features of the migration data. [1]

- Data do not represent the full U.S. population because many individuals are not required to file an individual income tax return.

- Tax returns are assigned a State and County FIPS [2] code using a ZIP+4-to-County crosswalk developed by the U.S. Census Bureau.

- Tax returns filed without a ZIP code and returns filed with a ZIP code that did not match the state code shown on the return were excluded.

- Tax returns where the taxpayer was claimed as a dependent on another tax return in the second year (2024) were excluded. Tax returns where the taxpayer was claimed as a dependent in the first year (2023) and filed in the second year as a non-dependent taxpayer were included.

- Foreign tax returns as well as those filed using Army Post Office (APO) and Fleet Post Office addresses, addresses in Puerto Rico, Guam, Virgin Islands, American Samoa, Marshall Islands, Northern Marianas, and Palau are included in the migration data. However, they are not included in the national totals in the gross migration table (2324inmigall.xlsx).

- The age of the primary taxpayer is used to place returns in various age categories. The primary taxpayer's age is derived by matching the Social Security numbers on the individual income tax return to information from the Social Security Administration (SSA).

- Tax returns with an Individual Taxpayer Identification Number (ITIN) issued by the IRS are included within the migration data. Information on an individual taxpayer's age, for returns with an ITIN, is derived from IRS administrative systems. See endnote [3] for more information on ITINs.

C.2 Matching Returns

Tax returns are matched for two consecutive calendar years based on the filer's taxpayer identification number (TIN). For the migration data for 2010-2011 and earlier, returns were matched based on the TIN of the primary filer only. Beginning with the 2011-2012 data, returns will be matched on the TIN of the primary, secondary, and dependent filers. The matching process is done in the order shown in the following table. The final column of the table shows the percentage of returns matched in each step for the 2023-2024 data.

Matching order	Year 1	Year 2	Percent of the total matched returns
1	Primary filer	Primary filer	97.3%
2	Primary filer	Secondary filer	0.7%
3	Secondary filer	Primary filer	0.9%
4	Secondary filer	Secondary filer	less than 0.1%
5	Dependent filers	Primary filer	1.0%
6	Dependent filers	Secondary filer	less than 0.1%

To avoid duplicate matching, only returns that did not match based on the primary-to-primary match were used for the subsequent matches. Under the previous methodology, married tax filers who changed filing positions (i.e. from primary-to-secondary or dependent-to-primary), between the two years, would be excluded from the migration data. As an example, if a secondary filer on a joint return in year 1 filed as a single or head of household filer in year 2, that return would not be included in the data. Likewise, individuals who were dependents in year 1, but filed as a primary or secondary tax filer in year 2, would be excluded.

Under the new methodology, if a filer changed their filing position between the two years and a matching TIN was found in the primary or secondary position, then that return would be included in the migration data. Using the same examples as above, if a secondary filer was on a married filing joint return in year 1, but filed single in year 2, that return would now be included. Also, if an individual was a dependent listed on a return in year 1 but became a primary or secondary filer in year 2, and was not claimed as a dependent, that return would now be included.

Returns that would still be excluded, under the new methodology, are those who did not have a matching TIN between year 1 and year 2. A non-matching return can occur if a TIN is recorded incorrectly between the two years; if a taxpayer switches from a temporary TIN to a permanent Social Security Number (SSN); or if a taxpayer filed a return in one year but did not timely file a return in another year [3].

C.3 Geocoding Tax Returns

Tax returns are assigned county or county equivalent codes based on an internal-use nine-digit ZIP Code-to-county crosswalk developed by the U.S. Census Bureau for 2024. In addition to counties, the crosswalk includes the following county equivalents: parishes in Louisiana; boroughs, census areas, and municipalities in Alaska; councils of governments in Connecticut; independent cities, such as Baltimore, Maryland; and the District of Columbia. For the purposes of this documentation, the term *county* includes counties and county equivalents.

The ZIP Code-to-county crosswalk is revised annually based on new geographic information. Consequently, a return with a given nine-digit ZIP Code listed in county X in one year's crosswalk can be listed in county Y in another year's crosswalk, independent of an actual address change on the return. Most annual revisions have a very minor impact on the overall county-to-county distribution of returns. To document and quantify the impact of these revisions, the Calendar Year 2023 tax return population file was geocoded using both the 2023 and 2024 crosswalks. The number of returns, where the county codes differed between the two years, was then tabulated.

Because the 2023-2024 migration data was produced by applying the 2024 crosswalk to the 2023 and 2024 population files, the crosswalk revisions do NOT affect the inflow and outflow migration totals. They do affect a comparison of non-migrants with previous years. In other words, the impact of the crosswalk revisions is contained in the non-migrant totals.

Table 1 (see Appendix 1) shows the results for counties that had a **net** absolute change of 100 returns or more sorted by the absolute value of the net percentage change, based on the 2023 and 2024 ZIP Code-to-county crosswalks. Table 2 (see Appendix 2) shows the same results sorted by state and county. Individual counties with a positive net percentage change experienced a greater number of returns being geocoded to that county using the 2024 crosswalk as opposed to the 2023 crosswalk. Individual counties with a negative net percentage change experienced fewer returns being geocoded to that county using the 2024 crosswalk versus the 2023 crosswalk. This list of counties should be considered when making year-to-year comparisons with previous migration data.

C.4 Migration Status

After matching returns for two consecutive years, each return is assigned one of four migrant statuses.

(1) Non-migrant returns – these are individual returns where the state and county in year 1 matches the state and county in year 2. A non-migrant return does not necessarily mean that a taxpayer did not move. If a taxpayer moved but stayed in the same state and county, they would be considered a non-migrant.
(2) Migrant return, different state – these are individual returns where the state and county in one year does not match the state and county in the other year.
(3) Migrant return, same state, different county – these are individual returns where the state is the same between the two years, but the county in one year is different than the county in the other year.
(4) Migrant return, foreign – these are individual returns where the state is in the United States in one year and foreign (APO/FPO, Puerto Rico, U.S. Virgin Islands, overseas, or other) in the other year.

D. Disclosure Protection Procedures

To protect the confidentiality of information of individual taxpayers, SOI took the following precautions:

- For the state-to-state migration flows a cell must have at least 10 returns to be shown.
- For the county-to-county migration flows a cell must have at least 20 returns to be shown.
- At the county level, counties with fewer than 20 returns have been aggregated into various “Other Flows” categories. The Other Flows categories are Same State, Different State, Foreign, as well as by region (Northeast, Midwest, South, and West). See section E.6 for a list of the “Other Flows” categories and codes.
- Other Flows categories with fewer than 20 returns have been removed. In the Excel version of the county-to-county flows, deleted categories have been identified with a “d”. In the CSV version of the county-to-county flows, deleted categories are notated with a -1.
- Certain matched tax returns that represented a specified percentage of the total of any cell have been excluded. For example, if one return represented 75 percent of the value of a given cell, the return was suppressed from the county detail. The actual threshold percentage used cannot be released.
- For the Gross Migration file a cell must have at least 10 returns to be shown. Cells with fewer than 10 returns have been combined with another AGI class within the same age classification, within the same state.
- Excluded from the Gross Migration file are tax returns with a negative adjusted gross income.

E. Migration Data Files

E.1 State-to-State Outflow Files

The state-to-state outflow migration files represent the migration flows from the origin state, in year 1, to the destination state, in year 2. There are 51 files for each state plus the District of Columbia. Included in the list of outflow states are the number of returns that migrated to a foreign location [4]. Each file tabulates the number of returns, number of individuals, and adjusted gross income (AGI) by state and is available as a MS Excel spreadsheet or as a CSV (comma separated) file. The number of individuals and AGI are based on the year 2 tax return.

E.1.a State Outflow Records

Each state file contains five header records that show (1) the total U.S. and foreign out-migration for that state, (2) the total U.S. out-migration, (3) the total foreign out-migration, (4) the total same state migration for that state, and (5) the total non-migrants. Below is an example of the state-to-state outflow header:

Origin from Hawaii (State Code)	Destination into			Number of returns	Number of individuals [1]	Adjusted gross income (AGI)
	State Code	State	State Name	(1)	(2)	(3)
15	96	HI	HI Total Migration-US and Foreign	29,518	57,831	2,278,926
15	97	HI	HI Total Migration-US	28,636	55,721	2,203,694
15	98	HI	HI Total Migration-Foreign	882	2,110	75,232
15	97	HI	HI Total Migration-Same State	2,836	4,638	185,700
15	15	HI	HI Non-migrants	564,311	1,074,790	48,757,911

Following the header records are the state-to-state out-migration records that have been ranked, in descending order, by the number of returns.

E.1.b State Outflow Record Layout

The State Outflow files are available as a MS Excel spreadsheet or a CSV (comma separated) file. The files have the following naming convention:

- Individual state Excel files (State Outflow Tab) – **2324XX.xlsx** (XX = AL-WY)
- A comma separated file – **stateoutflow2324.csv**

Below is the record layout for the State Outflow comma separated file:

VARIABLE NAME	DESCRIPTION/VALUES
1. Y1_STATEFIPS	State FIPS Code of Origin from Year 1 Alabama to Wyoming [2] …….. 01 to 56
2. Y2_STATEFIPS	State FIPS Code of Destination from Year 2 Alabama to Wyoming [2] …….. 01 to 56 Foreign…….. 57 Total Migration – US and Foreign…….. 96 Total Migration – US…….. 97 Total Migration – Foreign…….. 98 Total Migration – Same State……97
3. Y2_STATE	State Abbreviation or Postal Code of Destination from Year 2

	Alabama to Wyoming ……..…….. AL to WY Foreign…….. FR
4. Y2_STATE_NAME	State Name of Destination from Year 2 See Y2_STATEFIPS for list of names NOTE: Non-migrants are identified as those whose state and county of origin is the same as their state and county of destination.
5. N1	Number of returns Suppressed data value……..-1 Potential values……10 to 999999999
6. N2	Number of individuals Suppressed data value…….-1 Potential values……10 to 999999999
7. AGI	Adjusted Gross Income (AGI) Suppressed data value……..-1 Potential values…… -999999999 to 9999999999 NOTE: AGI is reported in thousands of dollars. Amounts include records with adjusted gross deficit. AGI is based on the year 2 tax return.

E.2 State-to-State Inflow Files

The State-to-State inflow migration files represent the migration flows into the destination state, in year two, from the origin state, in year one. There are 51 files for each state plus the District of Columbia. Included in the list of inflow states are the number of returns that migrated from a foreign location [4]. Each file tabulates the number of returns, number of individuals, and adjusted gross income (AGI) by state and is available as a MS Excel spreadsheet or as a CSV (comma separated) file. The number of individuals and AGI are based on the year 2 tax return.

E.2.a State Inflow Records

Each state file contains five header records that show (1) the total U.S. and foreign in-migration for that state, (2) the total U.S. in-migration, (3) the total foreign in-migration, (4) the total same state migration for that state, and (5) the total non-migrants. Below is an example of the state-to-state inflow header:

Destination into Virginia (State Code)	Origin from			Number of returns	Number of individuals [1]	Adjusted gross income (AGI)
	State Code	State	State Name	(1)	(2)	(3)
51	96	VA	VA Total Migration-US and Foreign	137,549	243,981	12,018,533
51	97	VA	VA Total Migration-US	133,320	233,305	11,563,979
51	98	VA	VA Total Migration-Foreign	4,229	10,676	454,554
51	97	VA	VA Total Migration-Same State	195,148	340,886	14,509,627
51	51	VA	VA Non-migrants	3,121,183	6,304,124	344,964,932

Following the header records are the state-to-state in-migration records that have been ranked, in descending order, by the number of returns.

E.2.b State Inflow Record Layout

The State Inflow files are available as a MS Excel spreadsheet or a CSV (comma separated) file. The files have the following naming convention:

- Individual state Excel files (State Inflow Tab) – **2324XX.xlsx** (XX = AL-WY)
- A comma separated file – **stateinflow2324.csv**

Below is the record layout for the State Inflow comma separated file:

VARIABLE NAME	DESCRIPTION/VALUES
1. Y2_STATEFIPS	State FIPS Code of Destination from Year 2 Alabama to Wyoming [2] …….. 01 to 56
2. Y1_STATEFIPS	State FIPS Code of Origin from Year 1 Alabama to Wyoming [2] …….. 01 to 56 Foreign……... 57 Total Migration – US and Foreign……..... 96 Total Migration – US…… 97 Total Migration – Foreign…… 98 Total Migration – Same State…… 97
3. Y1_STATE	State Abbreviation or Postal Code of Origin from Year 1 Alabama to Wyoming ……..…….. AL to WY Foreign…….. FR
4. Y1_STATE_NAME	State Name of Origin from Year 1 See Y1_STATEFIPS for list of names NOTE: Non-migrants are identified as those whose state and county of destination is the same as their state and county of origin.
5. N1	Number of returns Suppressed data value……..-1 Potential values……10 to 999999999
6. N2	Number of individuals Suppressed data value…….-1 Potential values……10 to 999999999
7. AGI	Adjusted Gross Income (AGI) Suppressed data value……..-1 Potential values…… -999999999 to 9999999999 NOTE: AGI is reported in thousands of dollars. Amounts include records with adjusted gross deficit. AGI is based on the year 2 tax return.

E.3 County-to-County Outflow Files

The county-to-county outflow migration files represent the migration flows from the origin state and county, in year one, to the destination state and county, in year two. There are 51 files for each state plus the District of Columbia. Included in the list of county flows are the number of returns that migrated to a foreign location [4]. The migration flows include the following county equivalents: parishes in Louisiana; boroughs, census areas, and municipalities in Alaska; councils of governments in Connecticut; independent cities, such as Baltimore, Maryland; and the District of Columbia.

Each file tabulates the number of returns, number of individuals, and adjusted gross income (AGI) by county and is available as a MS Excel spreadsheet or as a CSV (comma separated) file. The number of individuals and AGI are based on the year 2 tax return.

E.3.a County-to-County Outflow Records

Each state file contains six header records, for each county, that show (1) The total U.S. and foreign out-migration for that county, (2) the total U.S. out-migration for that county, (3) the total same state migration for that county, (4) the total different state out-migration for that county, (5) the total foreign out-migration for that county, and (6) the total non-migrants for the county.

Below is an example of the county-to-county outflow header:

Origin from New Jersey		Destination to				Number of returns	Number of individuals [1]	Adjusted gross income (AGI)
State Code	County Code	State Code	County Code	State	County Name	(1)	(2)	(3)
34	001	96	000	NJ	Atlantic County Total Migration-US and Foreign	5,600	9,000	446,285
34	001	97	000	NJ	Atlantic County Total Migration-US	5,578	8,957	445,666
34	001	97	001	NJ	Atlantic County Total Migration-Same State	2,354	3,781	157,028
34	001	97	003	NJ	Atlantic County Total Migration-Different State	3,224	5,176	288,637
34	001	98	000	NJ	Atlantic County Total Migration-Foreign	22	43	619
34	001	34	001	NJ	Atlantic County Non-migrants	110,550	210,786	8,586,806

Following the county header records are the county-to-county migration records that have been sorted first by county and then ranked, in descending order, by the number of returns.

Additionally, county-to-county flows that have fewer than 20 returns have been categorized into seven “Other flows” categories. The categories include:

(1) **Other flows – Same State** represents returns that migrated to another county within the same state.
(2) **Other flows – Different State** represents returns that migrated to a different state and county.
(3) **Other flows – Northeast** represents returns that migrated to a Northeastern state. See list of states in section E.6.
(4) **Other flows – Midwest** represents returns that migrated to a Midwestern state. See list of states in section E.6.
(5) **Other flows – South** represents returns that migrated to a Southern state. See list of states in section E.6.
(6) **Other flows – West** represents returns that migrated to a Western state. See list of states in section E.6.
(7) **Foreign - Other flows** represents returns that migrated to a foreign location [4].

E.3.b County-to-County Outflow Record Layout

The county outflow files are available as a MS Excel spreadsheet or a CSV (comma separated) file. The files have the following naming convention:

- Individual state Excel files (County Outflow Tab) – **2324XX.xlsx** (XX = AL-WY)
- A comma separated file – **countyoutflow2324.csv**

Below is the record layout for the county outflow comma separated file:

VARIABLE NAME	DESCRIPTION/VALUES
1. Y1_STATEFIPS	State FIPS Code of Origin from Year 1 Alabama to Wyoming [2] …….. 01 to 56
2. Y1_COUNTYFIPS	County FIPS Code of Origin from Year 1 Potential values……. 001 to 840
3. Y2_STATEFIPS	State FIPS Code of Destination from Year 2 Alabama to Wyoming [2] …….. 01 to 56 Special summary level records..... 57 to 59 and 96 to 98 NOTE: See section E.6 for a full list of summary level records.
4. Y2_COUNTYFIPS	County FIPS Code of Destination from Year 2 Special summary level records ……. 000 Potential values……. 001 to 840 NOTE: Some Y2_COUNTYFIPS = 001, 003, 005, 007, and 009 records correspond to special summary level records. See section E.6 for a full list of summary level records. See endnote [2] for official county FIPS codes.
5. Y2_STATE	State Abbreviation or Postal Code of Destination from Year 2 Alabama to Wyoming ……..…….. AL to WY Foreign……. FR Other flows – Same State……. SS Other flows – Different State and Other flows by region (Northeast, Midwest, South, West)……..…… DS NOTE: See section E.6 for a full list of summary level records.
6. Y2_COUNTYNAME	County Name of Destination from Year 2 NOTE: The county or county equivalent name is based on the actual state county name, except as noted below. See section E.6 for a full list of summary level records. For county total records, the name will take the following format: [State County Name] Total Migration – US and Foreign [State County Name] Total Migration – US [State County Name] Total Migration – Same State [State County Name] Total Migration – Different State [State County Name] Total Migration – Foreign

	For non-migrant records, the name will take the following format: [State County Name] Non-migrants For the foreign records, the name will take the following format: Foreign – Overseas Foreign – Puerto Rico Foreign – APO/FPO ZIPs Foreign – US Virgin Islands For the other flows records, the name will take the following format: Other flows – Same State Other flows – Different State Other flows – Northeast Other flows – Midwest Other flows – South Other flows – West Foreign – other flows
7. N1	Number of returns Suppressed data value……..-1 Potential values……20 to 999999999
8. N2	Number of individuals Suppressed data value……..-1 Potential values……20 to 999999999
9. AGI	Adjusted Gross Income (AGI) Suppressed data value……..-1 Potential values…… -999999999 to 999999999 NOTE: AGI is reported in thousands of dollars. Amounts include records with adjusted gross deficit. AGI is based on the year 2 tax return.

E.4 County-to-County Inflow Files

The county-to-county inflow migration files represent the migration flows into the destination state and county, in year two, from the origin state and county, in year one. There are 51 files for each state plus the District of Columbia. Included in the list of county flows are the number of returns that migrated from a foreign location [4]. The migration flows include the following county equivalents: parishes in Louisiana; boroughs, census areas, and municipalities in Alaska; councils of governments in Connecticut; independent cities, such as Baltimore, Maryland; and the District of Columbia.

Each file tabulates the number of returns, number of individuals, and adjusted gross income (AGI) by county and is available as a MS Excel spreadsheet or as a CSV (comma separated) file. The number of individuals and AGI are based on the year 2 tax return.

E.4.a County-to-County Inflow Records

Each state file contains six header records, for each county, that show (1) The total U.S. and foreign in-migration for that county, (2) the total U.S. in-migration for that county, (3) the total same state migration for that county, (4) the total different state in-migration for that county, (5) the total foreign in-migration for that county, and (6) the total non-migrants for that county.

Below is an example of the County-to-County inflow header:

Destination into California		Origin from				Number of returns	Number of individuals [1]	Adjusted gross income (AGI)
State Code	County Code	State Code	County Code	State	County Name	(1)	(2)	(3)
06	001	96	000	CA	Alameda County Total Migration-US and Foreign	43,682	68,080	6,230,712
06	001	97	000	CA	Alameda County Total Migration-US	43,637	68,000	6,227,603
06	001	97	001	CA	Alameda County Total Migration-Same State	31,415	49,813	4,870,165
06	001	97	003	CA	Alameda County Total Migration-Different State	12,222	18,187	1,357,438
06	001	98	000	CA	Alameda County Total Migration-Foreign	45	80	3,110
06	001	06	001	CA	Alameda County Non-migrants	634,717	1,241,066	102,218,029

Following the county header records are the county-to-county migration records that have been sorted first by county and then ranked, in descending order, by the number of returns.

Additionally, county-to-county flows that have fewer than 20 returns have been categorized into seven "Other flows" categories. The categories include:

(1) **Other flows – Same State** represents returns that migrated from another county within the same state.
(2) **Other flows – Different State** represents returns that migrated from a different state and county.
(3) **Other flows – Northeast** represents returns that migrated from a Northeastern state. See list of states in section E.6.
(4) **Other flows – Midwest** represents returns that migrated from a Midwestern state. See list of states in section E.6.
(5) **Other flows – South** represents returns that migrated from a Southern state. See list of states in section E.6.
(6) **Other flows – West** represents returns that migrated from a Western state. See list of states in section E.6.
(7) **Foreign - Other flows** represents returns that migrated from a foreign location [4].

E.4.b County-to-County Inflow Record Layout

The county inflow files are available as a MS Excel spreadsheet or a CSV (comma separated) file. The files have the following naming convention:

- Individual state Excel files (County Inflow Tab) – **2324XX.xlsx** (XX = AL-WY)
- A comma separated file – **countyinflow2324.csv**

Below is the record layout for the county inflow comma separated file:

VARIABLE NAME	DESCRIPTION/VALUES
1. Y2_STATEFIPS	State FIPS Code of Destination from Year 2 Alabama to Wyoming [2]…….. 01 to 56
2. Y2_COUNTYFIPS	County FIPS Code of Destination from Year 2

	Potential values……. 001 to 840
3. Y1_STATEFIPS	State FIPS Code of Origin from Year 1 Alabama to Wyoming [2] …….. 01 to 56 Special summary level records..... 57 to 59 and 96 to 98 NOTE: See section E.6 for a full list of summary level records.
4. Y1_COUNTYFIPS	County FIPS Code of Origin from Year 1 Special summary level records ……. 000 Potential values……. 001 to 840 NOTE: Some Y1_COUNTYFIPS = 001, 003, 005, 007, and 009 records correspond to special summary level records. See section E.6 for a full list of summary level records. See endnote [2] for official county FIPS codes.
5. Y1_STATE	State Abbreviation or Postal Code of Origin from Year 1 Alabama to Wyoming ……..…….. AL to WY Foreign……. FR Other flows – Same State……. SS Other flows – Different State and Other flows by region (Northeast, Midwest, South, West)……..……. DS NOTE: See section E.6 for a full list of summary level records.
6. Y1_COUNTYNAME	County Name of Origin from Year 1 NOTE: The county name is based on the actual state county name, except as noted below. See section E.6 for a full list of summary level records. For county total records, the name will take the following format: [State County Name] Total Migration – US and Foreign [State County Name] Total Migration – US [State County Name] Total Migration – Same State [State County Name] Total Migration – Different State [State County Name] Total Migration – Foreign For non-migrant records, the name will take the following format: [State County Name] Non-migrants For the foreign records, the name will take the following format: Foreign – Overseas Foreign – Puerto Rico Foreign – APO/FPO ZIPs Foreign – US Virgin Islands For the other flows records, the name will take the following format: Other flows – Same State Other flows – Different State Other flows – Northeast Other flows – Midwest Other flows – South Other flows – West Foreign – other flows

7. N1	Number of returns Suppressed data value……..-1 Potential values……20 to 999999999
8. N2	Number of individuals Suppressed data value……..-1 Potential values……20 to 999999999
9. AGI	Adjusted Gross Income (AGI) Suppressed data value……..-1 Potential values…… -999999999 to 999999999 NOTE: AGI is reported in thousands of dollars. Amounts include records with adjusted gross deficit. AGI is based on the year 2 tax return.

E.5 Gross Migration File

The Gross Migration file is a summary of the migration flows for each state, plus the District of Columbia [5]. The data are divided into five return groups that include: (1) the total number of matched returns; (2) the number of non-migrant returns; (3) the number of outflow returns; (4) the number of inflow returns; and (5) the number of same state returns [6]. Each group is further divided into six age categories. Returns are categorized by age based on the date of birth of the primary taxpayer only. The six age categories include: (1) under 26; (2) 26 under 35; (3) 35 under 45; (4) 45 under 55; (5) 55 under 65; and (6) 65 and over. Each grouping also includes a tally for all ages.

In addition to the groupings mentioned above, the data for each state is also divided into seven adjusted gross income (AGI) classes, plus a total for all income classes. The AGI class is based on the AGI in year 2. The AGI classes include (1) $1 under $10,000; (2) $10,000 under $25,000; (3) $25,000 under $50,000; (4) $50,000 under $75,000; (5) $75,000 under $100,000; (6) $100,000 under $200,000; and (7) $200,000 or more. The gross migration file does not include returns with adjusted gross deficit. The file tabulates the number of returns, number of individuals, the year 1 AGI (2023), and the year 2 AGI (2024) for each of the six age categories, within the five return groupings, by state and AGI class. Due to the omission of returns with adjusted gross deficit, the state totals will not match similar totals in the state-to-state files.

The number of individuals is based on the year 2 tax return and all AGI amounts are reported in thousands of dollars.

E.5.a Gross Migration File Record Layout

The Gross Migration file is available as a MS Excel spreadsheet or a CSV (comma separated) file. The files have the following naming convention:

- Individual Excel file – **2324inmigall.xlsx**
- A comma separated file – **2324inmigall.csv**

Below is the record layout for the Gross Migration comma separated file:

VARIABLE NAME	DESCRIPTION/VALUES
1. STATEFIPS	State FIPS Code Alabama to Wyoming [2]…….. 01 to 56

2. STATE	State Abbreviation or Postal Code Alabama to Wyoming …….…….. AL to WY
3. STATE_NAME	State Name See STATEFIPS for list of names
4. AGI_STUB	Size of adjusted gross income (AGI) All AGI classes…….. 0 $1 under $10,000…….. 1 $10,000 under $25,000…….. 2 $25,000 under $50,000…….. 3 $50,000 under $75,000…….. 4 $75,000 under $100,000……5 $100,000 under $200,000…….. 6 $200,000 or more…….. 7
5. fTOTAL_N1_0	Total Returns - number of returns, all ages Potential values……..……0, 10 to 999999999
6. TOTAL_N2_0	Total Returns – number of individuals, all ages Potential values……..….0, 10 to 999999999
7. TOTAL_Y1_AGI_0	Total Returns – AGI from Year 1, all ages Potential values…….. 0 to 999999999
8. TOTAL_Y2_AGI_0	Total Returns – AGI from Year 2, all ages Potential values…….. 0 to 999999999
9. TOTAL_N1_1	Total Returns - number of returns, primary taxpayers under age 26 Potential values……..….0, 10 to 999999999
10. TOTAL_N2_1	Total Returns – number of individuals, primary taxpayers under age 26 Potential values……..….0, 10 to 999999999
11. TOTAL_Y1_AGI_1	Total Returns – AGI from Year 1, primary taxpayers under age 26 Potential values…….. 0 to 999999999
12. TOTAL_Y2_AGI_1	Total Returns – AGI from Year 2, primary taxpayers under age 26 Potential values…….. 0 to 999999999
13. TOTAL_N1_2	Total Returns - number of returns, primary taxpayers ages 26 under 35 Potential values……..….0, 10 to 999999999
14. TOTAL_N2_2	Total Returns – number of individuals, primary taxpayers ages 26 under 35 Potential values……..….0, 10 to 999999999

15. TOTAL_Y1_AGI_2	Total Returns – AGI from Year 1, primary taxpayers ages 26 under 35 Potential values…… 0 to 999999999
16. TOTAL_Y2_AGI_2	Total Returns – AGI from Year 2, primary taxpayers ages 26 under 35 Potential values…… 0 to 999999999
17. TOTAL_N1_3	Total Returns - number of returns, primary taxpayers ages 35 under 45 Potential values……..…0, 10 to 999999999
18. TOTAL_N2_3	Total Returns – number of individuals, primary taxpayers ages 35 under 45 Potential values……..…0, 10 to 999999999
19. TOTAL_Y1_AGI_3	Total Returns – AGI from Year 1, primary taxpayers ages 35 under 45 Potential values…… 0 to 999999999
20. TOTAL_Y2_AGI_3	Total Returns – AGI from Year 2, primary taxpayers ages 35 under 45 Potential values…… 0 to 999999999
21. TOTAL_N1_4	Total Returns - number of returns, primary taxpayers ages 45 under 55 Potential values……0, 10 to 999999999
22. TOTAL_N2_4	Total Returns – number of individuals, primary taxpayers ages 45 under 55 Potential values……..…0, 10 to 999999999
23. TOTAL_Y1_AGI_4	Total Returns – AGI from Year 1, primary taxpayers ages 45 under 55 Potential values…… 0 to 999999999
24. TOTAL_Y2_AGI_4	Total Returns – AGI from Year 2, primary taxpayers ages 45 under 55 Potential values…… 0 to 999999999
25. TOTAL_N1_5	Total Returns - number of returns, primary taxpayers ages 55 under 65 Potential values……0, 10 to 999999999
26. TOTAL_N2_5	Total Returns – number of individuals, primary taxpayers ages 55 under 65 Potential values……..…0, 10 to 999999999
27. TOTAL_Y1_AGI_5	Total Returns – AGI from Year 1, primary taxpayers ages 55 under 65 Potential values…… 0 to 999999999
28. TOTAL_Y2_AGI_5	Total Returns – AGI from Year 2, primary taxpayers ages 55 under 65 Potential values…… 0 to 999999999
29. TOTAL_N1_6	Total Returns - number of returns, primary taxpayers ages 65 and over Potential values……0, 10 to 999999999

30. TOTAL_N2_6	Total Returns – number of individuals, primary taxpayers ages 65 and over Potential values……..….0, 10 to 999999999
31. TOTAL_Y1_AGI_6	Total Returns – AGI from Year 1, primary taxpayers ages 65 and over Potential values…….…….. 0 to 999999999
32. TOTAL_Y2_AGI_6	Total Returns – AGI from Year 2, primary taxpayers ages 65 and over Potential values…….…….. 0 to 999999999
33. NONMIG_N1_0	Non-migrant Returns - number of returns, all ages Potential values……0, 10 to 999999999
34. NONMIG_N2_0	Non-migrant Returns – number of individuals, all ages Potential values……..….0, 10 to 999999999
35. NONMIG_Y1_AGI_0	Non-migrant Returns – AGI from Year 1, all ages Potential values…….…….. 0 to 999999999
36. NONMIG_Y2_AGI_0	Non-migrant Returns – AGI from Year 2, all ages Potential values…….…….. 0 to 999999999
37. NONMIG_N1_1	Non-migrant Returns - number of returns, primary taxpayers under age 26 Potential values……0, 10 to 999999999
38. NONMIG_N2_1	Non-migrant Returns – number of individuals, primary taxpayers under age 26 Potential values……..….0, 10 to 999999999
39. NONMIG_Y1_AGI_1	Non-migrant Returns – AGI from Year 1, primary taxpayers under age 26 Potential values…….…….. 0 to 999999999
40. NONMIG_Y2_AGI_1	Non-migrant Returns – AGI from Year 2, primary taxpayers under age 26 Potential values…….…….. 0 to 999999999
41. NONMIG_N1_2	Non-migrant Returns - number of returns, primary taxpayers ages 26 under 35 Potential values……0, 10 to 999999999
42. NONMIG_N2_2	Non-migrant Returns – number of individuals, primary taxpayers ages 26 under 35 Potential values……..….0, 10 to 999999999
43. NONMIG_Y1_AGI_2	Non-migrant Returns – AGI from Year 1, primary taxpayers ages 26 under 35 Potential values…….…….. 0 to 999999999
44. NONMIG_Y2_AGI_2	Non-migrant Returns – AGI from Year 2, primary taxpayers ages 26 under 35 Potential values…….…….. 0 to 999999999

45. NONMIG_N1_3	Non-migrant Returns - number of returns, primary taxpayers ages 35 under 45 Potential values……0, 10 to 999999999
46. NONMIG_N2_3	Non-migrant Returns – number of individuals, primary taxpayers ages 35 under 45 Potential values……..…0, 10 to 999999999
47. NONMIG_Y1_AGI_3	Non-migrant Returns – AGI from Year 1, primary taxpayers ages 35 under 45 Potential values…….. 0 to 999999999
48. NONMIG_Y2_AGI_3	Non-migrant Returns – AGI from Year 2, primary taxpayers ages 35 under 45 Potential values…….. 0 to 999999999
49. NONMIG_N1_4	Non-migrant Returns - number of returns, primary taxpayers ages 45 under 55 Potential values……0, 10 to 999999999
50. NONMIG_N2_4	Non-migrant Returns – number of individuals, primary taxpayers ages 45 under 55 Potential values……..…0, 10 to 999999999
51. NONMIG_Y1_AGI_4	Non-migrant Returns – AGI from Year 1, primary taxpayers ages 45 under 55 Potential values…….. 0 to 999999999
52. NONMIG_Y2_AGI_4	Non-migrant Returns – AGI from Year 2, primary taxpayers ages 45 under 55 Potential values…….. 0 to 999999999
53. NONMIG_N1_5	Non-migrant Returns - number of returns, primary taxpayers ages 55 under 65 Potential values……0, 10 to 999999999
54. NONMIG_N2_5	Non-migrant Returns – number of individuals, primary taxpayers ages 55 under 65 Potential values……..…0, 10 to 999999999
55. NONMIG_Y1_AGI_5	Non-migrant Returns – AGI from Year 1, primary taxpayers ages 55 under 65 Potential values…….. 0 to 999999999
56. NONMIG_Y2_AGI_5	Non-migrant Returns – AGI from Year 2, primary taxpayers ages 55 under 65 Potential values…….. 0 to 999999999
57. NONMIG_N1_6	Non-migrant Returns - number of returns, primary taxpayers ages 65 and over Potential values……0, 10 to 999999999
58. NONMIG_N2_6	Non-migrant Returns – number of individuals, primary taxpayers ages 65 and over Potential values……..…0, 10 to 999999999
59. NONMIG_Y1_AGI_6	Non-migrant Returns – AGI from Year 1, primary taxpayers ages 65 and over Potential values…….. 0 to 999999999

60. NONMIG_Y2_AGI_6	Non-migrant Returns – AGI from Year 2, primary taxpayers ages 65 and over Potential values…… 0 to 999999999
61. OUTFLOW_N1_0	Outflow Returns - number of returns, all ages Potential values……0, 10 to 999999999
62. OUTFLOW_N2_0	Outflow Returns – number of individuals, all ages Potential values……..…0, 10 to 999999999
63. OUTFLOW_Y1_AGI_0	Outflow Returns – AGI from Year 1, all ages Potential values…….. 0 to 999999999
64. OUTFLOW_Y2_AGI_0	Outflow Returns – AGI from Year 2, all ages Potential values…….. 0 to 999999999
65. OUTFLOW_N1_1	Outflow Returns - number of returns, primary taxpayers under age 26 Potential values……0, 10 to 999999999
66. OUTFLOW_N2_1	Outflow Returns – number of individuals, primary taxpayers under age 26 Potential values……..…0, 10 to 999999999
67. OUTFLOW_Y1_AGI_1	Outflow Returns – AGI from Year 1, primary taxpayers under age 26 Potential values…….. 0 to 999999999
68. OUTFLOW_Y2_AGI_1	Outflow Returns – AGI from Year 2, primary taxpayers under age 26 Potential values…….. 0 to 999999999
69. OUTFLOW_N1_2	Outflow Returns - number of returns, primary taxpayers ages 26 under 35 Potential values……0, 10 to 999999999
70. OUTFLOW_N2_2	Outflow Returns – number of individuals, primary taxpayers ages 26 under 35 Potential values……..…0, 10 to 999999999
71. OUTFLOW_Y1_AGI_2	Outflow Returns – AGI from Year 1, primary taxpayers ages 26 under 35 Potential values…….. 0 to 999999999
72. OUTFLOW_Y2_AGI_2	Outflow Returns – AGI from Year 2, primary taxpayers ages 26 under 35 Potential values…….. 0 to 999999999
73. OUTFLOW_N1_3	Outflow Returns - number of returns, primary taxpayers ages 35 under 45 Potential values……0, 10 to 999999999
74. OUTFLOW_N2_3	Outflow Returns – number of individuals, primary taxpayers ages 35 under 45 Potential values……..…0, 10 to 999999999

75. OUTFLOW_Y1_AGI_3	Outflow Returns – AGI from Year 1, primary taxpayers ages 35 under 45 Potential values…….. 0 to 999999999
76. OUTFLOW_Y2_AGI_3	Outflow Returns – AGI from Year 2, primary taxpayers ages 35 under 45 Potential values…….. 0 to 999999999
77. OUTFLOW_N1_4	Outflow Returns - number of returns, primary taxpayers ages 45 under 55 Potential values……0, 10 to 999999999
78. OUTFLOW_N2_4	Outflow Returns – number of individuals, primary taxpayers ages 45 under 55 Potential values……..…0, 10 to 999999999
79. OUTFLOW_Y1_AGI_4	Outflow Returns – AGI from Year 1, primary taxpayers ages 45 under 55 Potential values…….. 0 to 999999999
80. OUTFLOW_Y2_AGI_4	Outflow Returns – AGI from Year 2, primary taxpayers ages 45 under 55 Potential values…….. 0 to 999999999
81. OUTFLOW_N1_5	Outflow Returns - number of returns, primary taxpayers ages 55 under 65 Potential values……0, 10 to 999999999
82. OUTFLOW_N2_5	Outflow Returns – number of individuals, primary taxpayers ages 55 under 65 Potential values……..…0, 10 to 999999999
83. OUTFLOW_Y1_AGI_5	Outflow Returns – AGI from Year 1, primary taxpayers ages 55 under 65 Potential values…….. 0 to 999999999
84. OUTFLOW_Y2_AGI_5	Outflow Returns – AGI from Year 2, primary taxpayers ages 55 under 65 Potential values…….. 0 to 999999999
85. OUTFLOW_N1_6	Outflow Returns - number of returns, primary taxpayers ages 65 and over Potential values……0, 10 to 999999999
86. OUTFLOW_N2_6	Outflow Returns – number of individuals, primary taxpayers ages 65 and over Potential values……..…0, 10 to 999999999
87. OUTFLOW_Y1_AGI_6	Outflow Returns – AGI from Year 1, primary taxpayers ages 65 and over Potential values…….. 0 to 999999999
88. OUTFLOW_Y2_AGI_6	Outflow Returns – AGI from Year 2, primary taxpayers ages 65 and over Potential values…….. 0 to 999999999
89. INFLOW_N1_0	Inflow Returns - number of returns, all ages Potential values……0, 10 to 999999999

90. INFLOW_N2_0	Inflow Returns – number of individuals, all ages Potential values……..….0, 10 to 999999999
91. INFLOW_Y1_AGI_0	Inflow Returns – AGI from Year 1, all ages Potential values…….…….. 0 to 999999999
92. INFLOW_Y2_AGI_0	Inflow Returns – AGI from Year 2, all ages Potential values…….…….. 0 to 999999999
93. INFLOW_N1_1	Inflow Returns - number of returns, primary taxpayers under age 26 Potential values……0, 10 to 999999999
94. INFLOW_N2_1	Inflow Returns – number of individuals, primary taxpayers under age 26 Potential values……..….0, 10 to 999999999
95. INFLOW_Y1_AGI_1	Inflow Returns – AGI from Year 1, primary taxpayers under age 26 Potential values…….…….. 0 to 999999999
96. INFLOW_Y2_AGI_1	Inflow Returns – AGI from Year 2, primary taxpayers under age 26 Potential values…….…….. 0 to 999999999
97. INFLOW_N1_2	Inflow Returns - number of returns, primary taxpayers ages 26 under 35 Potential values……0, 10 to 999999999
98. INFLOW_N2_2	Inflow Returns – number of individuals, primary taxpayers ages 26 under 35 Potential values……..….0, 10 to 999999999
99. INFLOW_Y1_AGI_2	Inflow Returns – AGI from Year 1, primary taxpayers ages 26 under 35 Potential values…….…….. 0 to 999999999
100. INFLOW_Y2_AGI_2	Inflow Returns – AGI from Year 2, primary taxpayers ages 26 under 35 Potential values…….…….. 0 to 999999999
101. INFLOW_N1_3	Inflow Returns - number of returns, primary taxpayers ages 35 under 45 Potential values……0, 10 to 999999999
102. INFLOW_N2_3	Inflow Returns – number of individuals, primary taxpayers ages 35 under 45 Potential values……..….0, 10 to 999999999
103. INFLOW_Y1_AGI_3	Inflow Returns – AGI from Year 1, primary taxpayers ages 35 under 45 Potential values…….…….. 0 to 999999999
104. INFLOW_Y2_AGI_3	Inflow Returns – AGI from Year 2, primary taxpayers ages 35 under 45 Potential values…….…….. 0 to 999999999

105. INFLOW_N1_4	Inflow Returns - number of returns, primary taxpayers ages 45 under 55 Potential values……0, 10 to 999999999
106. INFLOW_N2_4	Inflow Returns – number of individuals, primary taxpayers ages 45 under 55 Potential values……..…0, 10 to 999999999
107. INFLOW_Y1_AGI_4	Inflow Returns – AGI from Year 1, primary taxpayers ages 45 under 55 Potential values…….. 0 to 999999999
108. INFLOW_Y2_AGI_4	Inflow Returns – AGI from Year 2, primary taxpayers ages 45 under 55 Potential values…….. 0 to 999999999
109. INFLOW_N1_5	Inflow Returns - number of returns, primary taxpayers ages 55 under 65 Potential values……0, 10 to 999999999
110. INFLOW_N2_5	Inflow Returns – number of individuals, primary taxpayers ages 55 under 65 Potential values……..…0, 10 to 999999999
111. INFLOW_Y1_AGI_5	Inflow Returns – AGI from Year 1, primary taxpayers ages 55 under 65 Potential values…….. 0 to 999999999
112. INFLOW_Y2_AGI_5	Inflow Returns – AGI from Year 2, primary taxpayers ages 55 under 65 Potential values…….. 0 to 999999999
113. INFLOW_N1_6	Inflow Returns - number of returns, primary taxpayers ages 65 and over Potential values……0, 10 to 999999999
114. INFLOW_N2_6	Inflow Returns – number of individuals, primary taxpayers ages 65 and over Potential values……..…0, 10 to 999999999
115. INFLOW_Y1_AGI_6	Inflow Returns – AGI from Year 1, primary taxpayers ages 65 and over Potential values…….. 0 to 999999999
116. INFLOW_Y2_AGI_6	Inflow Returns – AGI from Year 2, primary taxpayers ages 65 and over Potential values…….. 0 to 999999999
117. SAMEST_N1_0	Same State Returns - number of returns, all ages Potential values……0, 10 to 999999999
118. SAMEST_N2_0	Same State Returns – number of individuals, all ages Potential values……..…0, 10 to 999999999
119. SAMEST_Y1_AGI_0	Same State Returns – AGI from Year 1, all ages Potential values…….. 0 to 999999999

120. SAMEST_Y2_AGI_0	Same State Returns – AGI from Year 2, all ages Potential values…… 0 to 999999999
121. SAMEST_N1_1	Same State Returns - number of returns, primary taxpayers under age 26 Potential values……0, 10 to 999999999
122. SAMEST_N2_1	Same State Returns – number of individuals, primary taxpayers under age 26 Potential values……..…0, 10 to 999999999
123. SAMEST_Y1_AGI_1	Same State Returns – AGI from Year 1, primary taxpayers under age 26 Potential values…….. 0 to 999999999
124. SAMEST_Y2_AGI_1	Same State Returns – AGI from Year 2, primary taxpayers under age 26 Potential values…….. 0 to 999999999
125. SAMEST_N1_2	Same State Returns - number of returns, primary taxpayers ages 26 under 35 Potential values……0, 10 to 999999999
126. SAMEST_N2_2	Same State Returns – number of individuals, primary taxpayers ages 26 under 35 Potential values……..…0, 10 to 999999999
127. SAMEST_Y1_AGI_2	Same State Returns – AGI from Year 1, primary taxpayers ages 26 under 35 Potential values…….. 0 to 999999999
128. SAMEST_Y2_AGI_2	Same State Returns – AGI from Year 2, primary taxpayers ages 26 under 35 Potential values…….. 0 to 999999999
129. SAMEST_N1_3	Same State Returns - number of returns, primary taxpayers ages 35 under 45 Potential values……0, 10 to 999999999
130. SAMEST_N2_3	Same State Returns – number of individuals, primary taxpayers ages 35 under 45 Potential values……..…0, 10 to 999999999
131. SAMEST_Y1_AGI_3	Same State Returns – AGI from Year 1, primary taxpayers ages 35 under 45 Potential values…….. 0 to 999999999
132. SAMEST_Y2_AGI_3	Same State Returns – AGI from Year 2, primary taxpayers ages 35 under 45 Potential values…….. 0 to 999999999
133. SAMEST_N1_4	Same State Returns - number of returns, primary taxpayers ages 45 under 55 Potential values……0, 10 to 999999999
134. SAMEST_N2_4	Same State Returns – number of individuals, primary taxpayers ages 45 under 55 Potential values……..…0, 10 to 999999999

135. SAMEST_Y1_AGI_4	Same State Returns – AGI from Year 1, primary taxpayers ages 45 under 55 Potential values…… 0 to 999999999
136. SAMEST_Y2_AGI_4	Same State Returns – AGI from Year 2, primary taxpayers ages 45 under 55 Potential values…… 0 to 999999999
137. SAMEST_N1_5	Same State Returns - number of returns, primary taxpayers ages 55 under 65 Potential values……0, 10 to 999999999
138. SAMEST_N2_5	Same State Returns – number of individuals, primary taxpayers ages 55 under 65 Potential values……..…0, 10 to 999999999
139. SAMEST_Y1_AGI_5	Same State Returns – AGI from Year 1, primary taxpayers ages 55 under 65 Potential values…… 0 to 999999999
140. SAMEST_Y2_AGI_5	Same State Returns – AGI from Year 2, primary taxpayers ages 55 under 65 Potential values…… 0 to 999999999
141. SAMEST_N1_6	Same State Returns - number of returns, primary taxpayers ages 65 and over Potential values……0, 10 to 999999999
142. SAMEST_N2_6	Same State Returns – number of individuals, primary taxpayers ages 65 and over Potential values……..…0, 10 to 999999999
143. SAMEST_Y1_AGI_6	Same State Returns – AGI from Year 1, primary taxpayers ages 65 and over Potential values…… 0 to 999999999
144. SAMEST_Y2_AGI_6	Same State Returns – AGI from Year 2, primary taxpayers ages 65 and over Potential values…… 0 to 999999999

E.6 Special Summary Level Records

Special summary level records have been created specifically for the migration data. The names, State FIPS, and County FIPS codes will take on the following format:

State Total Migration Flows:

	State FIPS	County FIPS
Total Migration – US and Foreign	96	000
Total Migration – US	97	000
Total Migration – Same State	97	001
Total Migration – Different State	97	003
Total Migration – Foreign	98	000

Non-Migrants:
Non-migrant records can be identified where the origin state and county codes are the same as the destination state and county codes.

Foreign Flows:

	State Abbrev.	State FIPS	County FIPS
Foreign - Overseas	FR	57	001
Foreign - Puerto Rico	FR	57	003
Foreign - APO/FPO ZIPs	FR	57	005
Foreign - Virgin Islands, U.S	FR	57	007

County Total Migration Flows:

	State FIPS	County FIPS
[State County Name] Total Migration – US and Foreign	96	000
[State County Name] Total Migration – US	97	000
[State County Name] Total Migration – Same State	97	001
[State County Name] Total Migration – Different State	97	003
[State County Name] Total Migration – Foreign	98	000

Other Flows:

	State Abbrev.	State FIPS	County FIPS
Other Flows - Same State	SS	58	000
Other Flows - Different State	DS	59	000
Other Flows - Northeast	DS	59	001
Other Flows - Midwest	DS	59	003
Other Flows - South	DS	59	005
Other Flows - West	DS	59	007
Foreign - Other flows	FR	57	009

Northeast Region (59-001)

Connecticut	(09-000)
Maine	(23-000)
Massachusetts	(25-000)
New Hampshire	(33-000)
New Jersey	(34-000)
New York	(36-000)
Pennsylvania	(42-000)
Rhode Island	(44-000)
Vermont	(50-000)

Midwest Region (59-003)

Illinois	(17-000)
Indiana	(18-000)
Iowa	(19-000)
Kansas	(20-000)
Michigan	(26-000)
Minnesota	(27-000)
Missouri	(29-000)
Nebraska	(31-000)
North Dakota	(38-000)
Ohio	(39-000)
South Dakota	(46-000)
Wisconsin	(55-000)

South Region (59-005)	
Alabama	(01-000)
Arkansas	(05-000)
Delaware	(10-000)
D.C.	(11-000)
Florida	(12-000)
Georgia	(13-000)
Kentucky	(21-000)
Louisiana	(22-000)
Maryland	(24-000)
Mississippi	(28-000)
North Carolina	(37-000)
Oklahoma	(40-000)
South Carolina	(45-000)
Tennessee	(47-000)
Texas	(48-000)
Virginia	(51-000)
West Virginia	(54-000)

West Region (59-007)	
Alaska	(02-000)
Arizona	(04-000)
California	(06-000)
Colorado	(08-000)
Hawaii	(15-000)
Idaho	(16-000)
Montana	(30-000)
Nevada	(32-000)
New Mexico	(35-000)
Oregon	(41-000)
Utah	(49-000)
Washington	(53-000)
Wyoming	(56-000)

F. Appendix 1

Table 1: Counties with a Net Change Greater than 100 Returns by Absolute Value of the Net Percentage Change, based on the 2023 and 2024 ZIP Code-to-County Crosswalks

State	County FIPS Code	County name	Net percentage change
TX	473	Waller County	4.99
AZ	021	Pinal County	-4.88
MO	125	Maries County	4.74
CO	091	Ouray County	3.97
LA	091	St. Helena Parish	-3.51
GA	297	Walton County	-2.68
OK	083	Logan County	2.55
TX	397	Rockwall County	-2.43
TX	231	Hunt County	2.1
TX	325	Medina County	1.96
KY	121	Knox County	1.96
TX	135	Ector County	1.56
TX	329	Midland County	-1.37
LA	007	Assumption Parish	-1.34
IA	049	Dallas County	1.34
TX	281	Lampasas County	-1.26
WI	015	Calumet County	1.24
OH	097	Madison County	-1.22
TX	299	Llano County	1.21
TX	291	Liberty County	-1.17
TX	259	Kendall County	-1.13
TX	251	Johnson County	1.07
SC	037	Edgefield County	-1.04
OK	131	Rogers County	-1.01
TX	021	Bastrop County	1
TX	055	Caldwell County	0.97
TX	185	Grimes County	-0.97
MO	145	Newton County	-0.95
NC	085	Harnett County	-0.94
TX	181	Grayson County	0.93
SC	055	Kershaw County	-0.93
CO	014	Broomfield County	0.92
KY	125	Laurel County	-0.9
MO	161	Phelps County	-0.89
TX	071	Chambers County	0.88
TN	089	Jefferson County	0.83
NC	105	Lee County	0.83
OK	051	Grady County	0.82
SC	031	Darlington County	-0.8
NC	101	Johnston County	0.8
TX	367	Parker County	0.79
TN	063	Hamblen County	-0.78
OH	159	Union County	0.76
OK	087	McClain County	-0.72
VA	590	Danville city	-0.7

TX	091	Comal County	-0.69
GA	145	Harris County	0.68
MO	225	Webster County	-0.66
VA	683	Manassas city	-0.64
LA	101	St. Mary Parish	0.63
IN	043	Floyd County	0.59
NC	141	Pender County	-0.58
GA	117	Forsyth County	0.57
TX	187	Guadalupe County	0.56
VA	199	York County	0.56
TN	145	Roane County	0.55
CO	085	Montrose County	-0.53
SC	035	Dorchester County	0.51
NC	163	Sampson County	0.51
TX	039	Brazoria County	-0.5
SC	083	Spartanburg County	0.49
VA	143	Pittsylvania County	0.48
NC	061	Duplin County	-0.48
FL	131	Walton County	0.47
MN	141	Sherburne County	-0.46
MO	097	Jasper County	0.46
NM	043	Sandoval County	0.45
KY	029	Bullitt County	-0.44
OK	017	Canadian County	0.44
TN	001	Anderson County	-0.43
TX	157	Fort Bend County	0.43
NC	161	Rutherford County	0.43
FL	119	Sumter County	0.42
TX	213	Henderson County	0.42
AL	117	Shelby County	-0.41
CO	013	Boulder County	-0.4
AZ	013	Maricopa County	0.4
SC	041	Florence County	0.38
IN	019	Clark County	-0.37
FL	069	Lake County	-0.36
TX	121	Denton County	0.36
GA	013	Barrow County	-0.36
GA	135	Gwinnett County	0.36
SC	015	Berkeley County	-0.33
LA	063	Livingston Parish	0.32
VA	095	James City County	-0.32
AZ	025	Yavapai County	0.32
WI	087	Outagamie County	-0.32
SC	079	Richland County	0.31
NC	045	Cleveland County	-0.3
SC	045	Greenville County	-0.3
TN	119	Maury County	-0.29
GA	057	Cherokee County	-0.29
NC	191	Wayne County	0.29
NC	133	Onslow County	0.28
TX	439	Tarrant County	-0.27
IA	153	Polk County	-0.27
OH	165	Warren County	0.27

MO	099	Jefferson County	0.26
FL	097	Osceola County	0.26
OK	109	Oklahoma County	-0.25
MN	171	Wright County	0.24
TN	165	Sumner County	-0.22
CO	123	Weld County	0.22
SC	063	Lexington County	-0.21
FL	117	Seminole County	0.21
OH	025	Clermont County	-0.21
CO	035	Douglas County	0.19
NC	025	Cabarrus County	0.19
OH	045	Fairfield County	-0.19
TX	491	Williamson County	0.18
SC	003	Aiken County	0.18
FL	091	Okaloosa County	-0.16
GA	063	Clayton County	0.16
CO	001	Adams County	-0.16
CO	069	Larimer County	0.15
MI	139	Ottawa County	-0.15
FL	101	Pasco County	0.15
MN	145	Stearns County	0.14
TX	139	Ellis County	0.14
OH	017	Butler County	-0.14
MN	003	Anoka County	0.13
CO	005	Arapahoe County	-0.13
FL	105	Polk County	-0.12
AL	073	Jefferson County	0.12
TX	167	Galveston County	0.12
TX	453	Travis County	-0.12
TX	423	Smith County	0.11
OH	151	Stark County	0.11
NC	063	Durham County	0.11
NM	001	Bernalillo County	-0.1
TX	085	Collin County	-0.1
OH	041	Delaware County	0.1
OK	143	Tulsa County	0.1
MO	077	Greene County	0.09
IN	057	Hamilton County	0.08
OR	067	Washington County	-0.08
IL	089	Kane County	0.08
VA	153	Prince William County	0.08
MI	081	Kent County	0.08
OR	051	Multnomah County	0.08
UT	011	Davis County	0.07
TX	201	Harris County	-0.07
NJ	035	Somerset County	-0.07
TN	037	Davidson County	0.07
OH	153	Summit County	-0.07
TX	027	Bell County	0.06
IL	197	Will County	-0.06
MO	189	St. Louis County	-0.06
OH	061	Hamilton County	0.06
MD	510	Baltimore city	-0.05

GA	121	Fulton County	-0.05
IL	097	Lake County	0.05
KY	111	Jefferson County	0.05
FL	057	Hillsborough County	-0.05
NJ	039	Union County	0.04
PA	003	Allegheny County	0.04
MD	005	Baltimore County	0.03
MD	031	Montgomery County	0.03
CA	111	Ventura County	0.03
OH	049	Franklin County	0.03
IL	043	DuPage County	0.03
NC	183	Wake County	-0.03
MD	033	Prince George's County	-0.02
NC	119	Mecklenburg County	-0.02
FL	095	Orange County	-0.02
TX	113	Dallas County	-0.01
IL	031	Cook County	-0.01
CA	037	Los Angeles County	0

G. Appendix 2

Table 2: Counties with a Net Change Greater than 100 Returns by State and County, based on the 2023 and 2024 ZIP Code-to-County Crosswalks

State	County FIPS Code	County name	Net percentage change
AL	073	Jefferson County	0.12
AL	117	Shelby County	-0.41
AZ	013	Maricopa County	0.4
AZ	021	Pinal County	-4.88
AZ	025	Yavapai County	0.32
CA	037	Los Angeles County	0
CA	111	Ventura County	0.03
CO	001	Adams County	-0.16
CO	005	Arapahoe County	-0.13
CO	013	Boulder County	-0.4
CO	014	Broomfield County	0.92
CO	035	Douglas County	0.19
CO	069	Larimer County	0.15
CO	085	Montrose County	-0.53
CO	091	Ouray County	3.97
CO	123	Weld County	0.22
FL	057	Hillsborough County	-0.05
FL	069	Lake County	-0.36
FL	091	Okaloosa County	-0.16
FL	095	Orange County	-0.02
FL	097	Osceola County	0.26
FL	101	Pasco County	0.15
FL	105	Polk County	-0.12
FL	117	Seminole County	0.21
FL	119	Sumter County	0.42
FL	131	Walton County	0.47
GA	013	Barrow County	-0.36
GA	057	Cherokee County	-0.29
GA	063	Clayton County	0.16
GA	117	Forsyth County	0.57
GA	121	Fulton County	-0.05
GA	135	Gwinnett County	0.36
GA	145	Harris County	0.68
GA	297	Walton County	-2.68
IA	049	Dallas County	1.34
IA	153	Polk County	-0.27
IL	031	Cook County	-0.01
IL	043	DuPage County	0.03
IL	089	Kane County	0.08
IL	097	Lake County	0.05
IL	197	Will County	-0.06

IN	019	Clark County	-0.37
IN	043	Floyd County	0.59
IN	057	Hamilton County	0.08
KY	029	Bullitt County	-0.44
KY	111	Jefferson County	0.05
KY	121	Knox County	1.96
KY	125	Laurel County	-0.9
LA	007	Assumption Parish	-1.34
LA	063	Livingston Parish	0.32
LA	091	St. Helena Parish	-3.51
LA	101	St. Mary Parish	0.63
MD	005	Baltimore County	0.03
MD	031	Montgomery County	0.03
MD	033	Prince George's County	-0.02
MD	510	Baltimore city	-0.05
MI	081	Kent County	0.08
MI	139	Ottawa County	-0.15
MN	003	Anoka County	0.13
MN	141	Sherburne County	-0.46
MN	145	Stearns County	0.14
MN	171	Wright County	0.24
MO	077	Greene County	0.09
MO	097	Jasper County	0.46
MO	099	Jefferson County	0.26
MO	125	Maries County	4.74
MO	145	Newton County	-0.95
MO	161	Phelps County	-0.89
MO	189	St. Louis County	-0.06
MO	225	Webster County	-0.66
NC	025	Cabarrus County	0.19
NC	045	Cleveland County	-0.3
NC	061	Duplin County	-0.48
NC	063	Durham County	0.11
NC	085	Harnett County	-0.94
NC	101	Johnston County	0.8
NC	105	Lee County	0.83
NC	119	Mecklenburg County	-0.02
NC	133	Onslow County	0.28
NC	141	Pender County	-0.58
NC	161	Rutherford County	0.43
NC	163	Sampson County	0.51
NC	183	Wake County	-0.03
NC	191	Wayne County	0.29
NJ	035	Somerset County	-0.07
NJ	039	Union County	0.04
NM	001	Bernalillo County	-0.1
NM	043	Sandoval County	0.45

OH	017	Butler County	-0.14
OH	025	Clermont County	-0.21
OH	041	Delaware County	0.1
OH	045	Fairfield County	-0.19
OH	049	Franklin County	0.03
OH	061	Hamilton County	0.06
OH	097	Madison County	-1.22
OH	151	Stark County	0.11
OH	153	Summit County	-0.07
OH	159	Union County	0.76
OH	165	Warren County	0.27
OK	017	Canadian County	0.44
OK	051	Grady County	0.82
OK	083	Logan County	2.55
OK	087	McClain County	-0.72
OK	109	Oklahoma County	-0.25
OK	131	Rogers County	-1.01
OK	143	Tulsa County	0.1
OR	051	Multnomah County	0.08
OR	067	Washington County	-0.08
PA	003	Allegheny County	0.04
SC	003	Aiken County	0.18
SC	015	Berkeley County	-0.33
SC	031	Darlington County	-0.8
SC	035	Dorchester County	0.51
SC	037	Edgefield County	-1.04
SC	041	Florence County	0.38
SC	045	Greenville County	-0.3
SC	055	Kershaw County	-0.93
SC	063	Lexington County	-0.21
SC	079	Richland County	0.31
SC	083	Spartanburg County	0.49
TN	001	Anderson County	-0.43
TN	037	Davidson County	0.07
TN	063	Hamblen County	-0.78
TN	089	Jefferson County	0.83
TN	119	Maury County	-0.29
TN	145	Roane County	0.55
TN	165	Sumner County	-0.22
TX	021	Bastrop County	1
TX	027	Bell County	0.06
TX	039	Brazoria County	-0.5
TX	055	Caldwell County	0.97
TX	071	Chambers County	0.88
TX	085	Collin County	-0.1
TX	091	Comal County	-0.69
TX	113	Dallas County	-0.01

TX	121	Denton County	0.36
TX	135	Ector County	1.56
TX	139	Ellis County	0.14
TX	157	Fort Bend County	0.43
TX	167	Galveston County	0.12
TX	181	Grayson County	0.93
TX	185	Grimes County	-0.97
TX	187	Guadalupe County	0.56
TX	201	Harris County	-0.07
TX	213	Henderson County	0.42
TX	231	Hunt County	2.1
TX	251	Johnson County	1.07
TX	259	Kendall County	-1.13
TX	281	Lampasas County	-1.26
TX	291	Liberty County	-1.17
TX	299	Llano County	1.21
TX	325	Medina County	1.96
TX	329	Midland County	-1.37
TX	367	Parker County	0.79
TX	397	Rockwall County	-2.43
TX	423	Smith County	0.11
TX	439	Tarrant County	-0.27
TX	453	Travis County	-0.12
TX	473	Waller County	4.99
TX	491	Williamson County	0.18
UT	011	Davis County	0.07
VA	095	James City County	-0.32
VA	143	Pittsylvania County	0.48
VA	153	Prince William County	0.08
VA	199	York County	0.56
VA	590	Danville city	-0.7
VA	683	Manassas city	-0.64
WI	015	Calumet County	1.24
WI	087	Outagamie County	-0.32

H. Endnotes

[1] Totals from the migration data may not be comparable to other totals published by SOI because the migration data are based on individual returns and tax return filers that can be matched to two consecutive calendar years. Most of SOI's individual income tax tabulations are based on returns from only one calendar year.

[2] The State and County Federal Information Processing System (FIPS) codes used for these statistics were derived from the U.S. Census Bureau. A complete list of codes can be obtained from https://www.census.gov/geographies/reference-files/2024/demo/popest/2024-fips.html.

[3] Individuals can apply to the IRS for an Individual Taxpayer Identification Number (ITIN) for the purpose of filing a valid U.S. federal income tax return. An ITIN is a special nine-digit tax processing number, beginning with the number "9". There are some instances where an individual will receive a valid Social Security Number (SSN) in place of their ITIN and must file their individual return using the SSN. Returns that switch between an ITIN and a SSN between two migration years will not be included in the data because of the non-matching TINs.

A non-matching return can also occur if a taxpayer filed a return in one year but did not timely file in the other year or did not file at all. Individuals may not be obligated to file a tax return if their income fell below the filing threshold in a given year.

[4] The foreign category is derived from records with Puerto Rico, the U.S. Virgin Islands, foreign country, or APO/FPO addresses. APO refers to Army Post Office and FPO refers to Fleet Post Office, part of the Overseas Military Mail System that is responsible for transferring mail to and from these overseas locations through military ZIP Codes.

[5] The Gross Migration file is for all 50 states, plus the District of Columbia (DC). A separate category for "Other areas", such as returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees have not been included.

[6] The total number of matched returns is derived from the year 2 number of returns. The total number of matched returns is also equal to the sum of the number of non-migrant returns, the number of inflow returns, and the number of same state returns. Same state returns are those who migrated to another county within the same state.