

# IRS Migration Database



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The IRS Migration Database is a resource created for analyzing historical state to state and county to county migration in the United States. The data was compiled from the [IRS SOI U.S. Population Migration Data](#) and was cleaned, collated, and organized into one [SQLite / Spatialite](#) database. A number of free tools exist (like the [DB Browser](#)) for viewing and manipulating SQLite databases.

Each database record represents the number of tax filers who moved from one county to another county, or from one state to another state, each year. Other attributes include the number of exemptions and total income of the filers who moved. States and counties are identified using [ANSI / FIPS](#) codes. For each year there is an inflow and an outflow table, as well as summary or totals tables. There are also four sample views that illustrate how the database can be queried.

While this data can be used to study migration of households (using filers) or individuals (using exemptions) there are limitations with the data that users must be aware of: see our documentation (below and in [this blog post](#)), the IRS documentation ([on their website](#) and included with the database downloads), and [other studies](#) for details. For example, not everyone files taxes, so the data does not represent every possible move. The IRS implemented a number of [methodological improvements beginning in 2011-12](#) which would impact any comparisons made before and after that time period.

For users who only wish to generate a simple report for an individual county or state for more recent years, you can [use this tool provided by the MDCD](#).

Name	File Type	Download	Metadata
State to State Database (1988-2016)	sqlite	<a href="#">irmsmig_state_database.zip</a>	XML
County to County Database (1990-2016)	sqlite	<a href="#">irmsmig_county_database.zip</a>	XML
Brief User Guide	pdf	<a href="#">User_Summary.pdf</a>	
Changes in Definitions	doc	<a href="#">Data_Changes_Definitions.docx</a>	
Workflow Documentation	doc	<a href="#">IRS_Database_Workflow.docx</a>	

(All documentation, including additional files, are included within each ZIP file for each database)

*Example: Filers that moved to New York County between 2012 and 2013:*

Structure | Browse & Search | Execute SQL | DB Settings

Enter SQL Select | Data Manipulation | Create/Alter | Drop | ReIndex | PRAGMA

```
SELECT inflow_2012_13.origin, inflow_2012_13.co_orig_name, inflow_2012_13.st_orig_abbr,
inflow_2012_13.destination, inflow_2012_13.returns, inflow_2012_13.exemptions
FROM inflow_2012_13
WHERE destination = '36061' AND origin != '36061'
ORDER BY exemptions DESC
```

Run SQL | Actions | Last Error: not an error

origin	co_orig_name	st_orig_abbr	destination	returns	exemptions
36047	Kings County	NY	36061	8753	12707
36005	Bronx County	NY	36061	6538	12378
36081	Queens County	NY	36061	5678	8351
36119	Westchester County	NY	36061	2408	3596
59000	Other flows - Different State	DS	36061	2406	3226
36059	Nassau County	NY	36061	2239	3044
34017	Hudson County	NJ	36061	2099	2802
06037	Los Angeles County	CA	36061	1844	2299
34003	Bergen County	NJ	36061	1427	2070
09001	Fairfield County	CT	36061	1376	1920
36103	Suffolk County	NY	36061	1388	1893
57001	Foreign - Overseas	FR	36061	1024	1655

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