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County-to-County, State-to-State, and County Income Study Files, 1978–1992: [United States]

United States Department of the Treasury
Internal Revenue Service

ICPSR 2937

COUNTY-TO-COUNTY, STATE-TO-STATE, AND COUNTY INCOME
STUDY FILES, 1978-1992: [UNITED STATES]

(ICPSR 2937)

Principal Investigator

United States Department of the Treasury
Internal Revenue Service

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BIBLIOGRAPHIC CITATION

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DATA DISCLAIMER

The original collector of the data, ICPSR, and the relevant funding agency bear no responsibility for uses of this collection or for interpretations or inferences based upon such uses.

DATA COLLECTION DESCRIPTION

United States Department of the Treasury. Internal Revenue Service
    COUNTY-TO-COUNTY, STATE-TO-STATE, AND COUNTY INCOME STUDY
FILES, 1978-1992: [UNITED STATES] (ICPSR 2937)

SUMMARY: The data in these files include for each county and state
in the United States the number of income tax returns in the
migration flow, percent of migration based on returns, number of
exemptions, and percent migration based on exemptions.

UNIVERSE: All tax filers and dependents in the United States.

SAMPLING: The sample is based on all returns provided in extracts
of the Individual Master File of individual income tax returns
except for (a) returns filed for a deceased taxpayer only, (b)
returns that did not have county codes in either Year-1 or Year-2,
or (c) returns that did not match between Year-1 and Year-2.

NOTE: The codebook is provided by ICPSR as a Portable Document
Format (PDF) file. The PDF file format was developed by Adobe
Systems Incorporated and can be accessed using PDF reader software,
such as the Adobe Acrobat Reader. Information on how to obtain a
copy of the Acrobat Reader is provided on the ICPSR Web site.

EXTENT OF COLLECTION: 21 data files + machine-readable
documentation (PDF)

EXTENT OF PROCESSING: SCAN/ REFORM.DOC

DATA FORMAT: Logical Record Length

Parts: 1-2, 4-20 (even):   Parts: 3-21 (odd):
  In-Migration for Years   Out-Migration for Years
  1978-1981, 1983-1992   1980-1981, 1983-1992
Cases: 46,504 to 96,232   Cases: 49,687 to 95,766
  per part   per part
Variables: 7   Variables: 7
Record Length: 70 to 96   Record Length: 70 to 96
  per part   per part
Records Per Case: 1   Records Per Case: 1

Part 22: Codebook for All
  Parts (PDF)

Individual Statistics Branch
Statistics of Income

YEAR
1978, 1979, 1980, 1981,
1984, 1985, 1986, 1987, 1988,
1989, 1990, 1991, 1992

County-to County, State-to-State, and County Income Study Files

Tape File Documentation

Cartridge Reel No.
S90254, S90255, S90256, S90257, S90258, S90259,
S90260, S90261, S90262, S90263, S90264

County-to-County, State-to-State and County Income Documentation

Years available on Disk (County-to-County):

Period	Source	Directory	File Format
1991-92 in	Floppy Disk/Tape	i:\migrate	ASCII
1991-92 out	Floppy Disk/Tape	i:\migrate	ASCII

Years available on Disk (State-to-State and County Income):

Period	Source	Directory	File Format
1990-91 in	Floppy Disk	i:\migrate	LOTUS
1990-91 out	Floppy Disk	i:\migrate	LOTUS
1990-91 inc	Floppy Disk	i:\migrate	LOTUS
1991-92 in	Floppy Disk/Tape	i:\migrate	LOTUS
1991-92 out	Floppy Disk/Tape	i:\migrate	LOTUS
1991-92 inc	Floppy Disk	i:\migrate	LOTUS

Years available on Tape (County-to-County):

Period	Source	Medium	Count	Backup/Archive	Medium	Count	File Seq
1978-80 in	U53339	Tape	62015	S90253/S90254	Cassette	62008	1
1978-80 out	Z52108	Tape	49863	S90253/S90254	Cassette	49863	2
1980-81 in	006554	Tape	54769	S90234/S90255	Cassette	54769	1
1980-81 out	009180	Tape	52704	S90234/S90255	Cassette	52704	2
1983-84 in	Z52160	Tape	49863	S90235/S90256	Cassette	49863	1
1983-84 out	Z52161	Tape	52747	S90235/S90256	Cassette	52747	2
1984-85 in	007087	Tape	46685	S90236/S90257	Cassette	46504	1
1984-85 out	008980	Tape	49824	S90236/S90257	Cassette	49687	2
1985-86 in	009348	Tape	55768	S90237/S90258	Cassette	55768	1
1985-86 out	009346	Tape	52897	S90237/S90258	Cassette	52897	2
1986-87 in	GN8538	Tape	53042	S90238/S90259	Cassette	53038	1
1986-87 out	GN8536	Tape	55589	S90238/S90259	Cassette	55587	2
1987-88 in	005745	Tape	53590	S90239/S90260	Cassette	53590	1
1987-88 out	007001	Tape	55135	S90239/S90260	Cassette	55135	2
1988-89 in	948290	Tape	55880	S90240/S90261	Cassette	55880	1
1988-89 out	948291	Tape	57410	S90240/S90261	Cassette	57410	2
1989-90 in	948292	Tape	57058	S90241/S90262	Cassette	57058	1
1989-90 out	948293	Tape	57825	S90241/S90263	Cassette	57825	2
1990-91 in	M13278	Tape	95480	S90242/S90263	Cassette	95476	1
1990-91 out	M13279	Tape	95138	S90242/S90263	Cassette	95138	2
1991-92 in	957076	Tape	96232	S90243/S90264	Cassette	96232	1
1991-92 out	957077	Tape	95766	S90243/S90264	Cassette	95766	2

P *'lable Years on Tape (County-to-County) (File Characteristics):*

<u>COUNTY-TO-COUNTY MIGRATION FLOW DATA</u>

<u>DEFINITIONS AND UNIVERSE</u>

<u>Universe</u> -- The data are based on all returns provided in extracts of
master file of individual income tax returns except for:

    a. returns filed for a deceased taxpayer only,

    b. returns that do not have county codes in either Year-1 or Year-2,

    c. returns that do not match between Year-1 and Year-2.

<u>Definitions</u> -- a. The number of exemptions is defined as the primary filer (if not deceased), plus the spouse of
of the filer (if spouse exists and is not deceased), plus the number of children exemptions, plus
the number of parents exemptions, plus the number of other exemptions. Note that this may differ
from "total exemptions" because it does not include the extra exemptions for the elderly,
blind, and deceased.

    b. Three categories of "foreign" returns are identified as follows:

        1. Military - if the address is an APO/FPO address.

        2. Puerto Rico/Virgin Islands - if the return is filed through District Office 66.

        3. Overseas or Alien - if the return is filed through District Office 98.

        c. A county-to-county flow is defined as "significant" if it contains at least 10 returns
and the number Year-1 exemptions for the flow is at least 50 exemptions or the flow is at
least 0.5 percent of all county migrant Year-1 exemptions, and the number of Year-2
exemptions for the flow is at least 50 exemptions or the flow is at least 0.5 percent of all
county migrant Year-2 exemptions.

    d. Migration Year -- the migration year and the Tax Year are offset by I year. For example, tne
1986/1987 migration data are based on Tax Year 1985 and 1986 files.

    e. Record Type -- there is no recode for record type contained on the file, but record type can be
derived from the identification data at the beginning of each record depending on record format
for the migration year. Specifically for migration years 1985-86, 1986-87 and 1987-88:

        1. if Characters 4 and 5 are numeric, then the record is the county total record.

        2. else, if Character 4 is nonblank alphabetic, then the record is one of the 8 potential
aggregate flow records. Namely:

                "ALL OTHER FLOWS"
                "SAME STATE"
                "DIFFERENT REGION"
                "REGION 1: NORTHEAST"
                "REGION 2: NORTHCENTRAL"
                "REGION 3: SOUTH"
                "REGION 4: WEST"
                "FOREIGN"

        3. else, if Character 4 is non-blank numeric, then the record is a county-to-county flow
record.

        4. else, if Character 4 is blank and Characters 16-21 are "COUNTY", then the record is the
county nonmigrant record.

    f. County Codes -- these codes contain all legitimate FIPS county codes plus
the following code structure for foreigns:

            57 001 n Overseas
            57 003 a Puerto Rico, Virgin Islands
            57 005 - APO/FPO ZIP Code

Reference Copy #4

r   Differences --a. Total returns and exemptions derived from the county-to-county migration flow table (by
                     adding up the migrants and nonmigrants) will not equal the number of returns and exemptions
                     shown in the aggregate income file because the aggregate income file universe also includes
                     Year-2 unmatched returns (with Year-2, but no Year-1 returns) and matched returns with
                     Year-2 state and county codes, but without Year-1 state and county codes. Also, Year-1
                     county to Year-2 foreign are shown in the out-flow table, but are not included in the
                     aggregate income table. (We do not believe these differences pose any disclosure problem.)
                     In other respects, the universe, geographic codes, and definitions are the same.

            b. The total number of returns and Year-1 exemptions from the current county-to-county
               migration flow table will not match the total number Of returns and Year-2 exemptions from
               the previous year's county-to-county migration flow table. For example, the 1986 returns
               and exemptions from the 1986-1987 migration flow table will differ from the 1986 returns
               and exemptions from the 1985-1986 migration flow table. This is because the universe
               excludes unmatched returns and returns without Year-1 or Year-2 state and county codes.
               Suppose a filer filed a return in 1985 and 1986, but not in 1987 (or it was late, past Cycle
               39). Then this filer will be included in the 1985-1986 migration flow table, but not the
               1986-1987 migration flow table. Similarly, a new filer in 1986 who also filed in 1987 would
               not be included in the 1985-1986 migration flow table, but would be included in the
               1986-1987 migration flow file. Another likely situation is a filer who filed in 1985, 1986,
               and 1987, but moved between 1986 and 1987 and we were not able to provide a state and county
               code for 1987. This filer would be included in the 1985-1986 migration flow table, but not
               the 1986-1987 migration flow table. We do not think net differences from such causes would
               pose disclosure problems.

            c. Differences between the county-to-county flow data and the county net migration tables --
               We are currently working on these county net migration tables and have eliminated the
               definitional differences However, conceptual differences may still exist: When we provide
               these data to you we will describe any differences similar to that done above.

SUPPRESSION ALGORITHM

    y "significant" flows are shown separately. All nonsignificant flows are aggregated into higher
    categories such as: same state. different state-region 1, different state-region 2, etc.

2. If the foreign aggregated flow is not significant, then it is added into the largest of the 4 region
   aggregated flows.

3. If at least one of the 4 region aggregated flows is not significant, then they are packed into 2
   categories: different state-same region, and different region. one category: all

4. If at least one of these two new lines is not significant, then they are collapsed into
   other flows.

5. If this category is not significant, then the data are replaced with "-1".

6. If the total migration for the county is not significant, then the migration data for that county are added
   into another county and all data for the suppressed county are replaced with "-1."

            For the 1987-1988 county-to-county flow tables:

            a. Kalawao Co., HI was added into Maui Co., HI
            b. Kenedy Co., TX was added into Hidalgo Co., TX
            c. Loving Co., TX was added into Ward Co., TX
            d. Petrolewn Co., NT was added into Fergus Co., MT

COUNTY-TO-COUNTY MIGRATION FLOW DATA

FILE DESCRIPTIONS

1) On disclosure files (backup and archive) each tape contains both the inflow and outflow data.

    a) The inflow data will always be the first file on the tape.
    b) The outflow data will always be the second file on the tape.

2) In addition to this documentation, file descriptions are annotated on external tape labels.

1978-80 TAPE CHARACTERISTICS - SOURCE FILES

```
FILE 1 (INFLOW) FILE SIZE = 62015  TAPE NUMBER = U33339
FILE 2 (OUTFLOW) FILE SIZE = 49863 TAPE NUMBER = Z52108
FORMAT = FIXED
RECORD SIZE = 96 CHARACTERS
BLOCK SIZE = 9600 CHARACTERS OR 100 RECORDS
DENSITY = 6250 BPI
CHARATER SET = EBCDIC
LABEL = NO LABEL
```

1978-80 TAPE CHARACTERISTICS - DISCLOSURE FILES (BACKUP/ARCHIVE)

```
BACKUP TAPE NUMBER = S90253
ARCHIVE TAPE NUMBER = S90254
FILE 1 (INFLOW) FILE SIZE = 62008
FILE 2 (OUTFLOW) FILE SIZE = 49863
FORMAT = FIXED
RECORD SIZE = 96 CHARACTERS
BLOCK SIZE = 9600 CHARACTERS OR 100 RECORDS
DENSITY = 6250 BPI
CHARATER SET = ASCII
LABEL = NO LABEL
```

| TAPE CHARACTERISTICS - SOURCE FILES

```
FILE 1 (INFLOW) FILE SIZE = 54769  TAPE NUMBER = 006554
FILE 2 (OUTFLOW) FILE SIZE = 52704 TAPE NUMBER = 009180
FORMAT = FIXED
RECORD SIZE = 96 CHARACTERS
BLOCK SIZE = 9600 CHARACTERS OR 100 RECORDS
DENSITY = 6250 BPI
CHARATER SET = EBCDIC
LABEL = NO LABEL
```

1980-81 TAPE CHARACTERISTICS - DISCLOSURE FILES (BACKUP/ARCHIVE)

```
BACKUP TAPE NUMBER = S90234
ARCHIVE TAPE NUMBER = S90255
FILE 1 (INFLOW) FILE SIZE = 54769
FILE 2 (OUTFLOW) FILE SIZE = 52704
FORMAT = FIXED
RECORD SIZE = 96 CHARACTERS
BLOCK SIZE = 9600 CHARACTERS OR 100 RECORDS
DENSITY = 6250 BPI
CHARATER SET = ASCII
LABEL = NO LABEL
```

1983-84 TAPE CHARACTERISTICS - SOURCE FILES

```
FILE 1 (INFLOW) FILE SIZE = 49863  TAPE NUMBER = Z52160
FILE 2 (OUTFLOW) FILE SIZE = 52747 TAPE NUMBER = Z52161
FORMAT = FIXED
RECORD SIZE = 96 CHARACTERS
BLOCK SIZE = 9600 CHARACTERS OR 100 RECORDS
DENSITY = 6250 BPI
CHARATER SET = EBCDIC
|      = NO LABEL
```

Reference Copy #6

TAPE CHARACTERISTICS - DISCLOSURE FILES (BACKUP/ARCHIVE)

```
BACKUP TAPE NUMBER = S90235
ARCHIVE TAPE NUMBER = S90256
FILE 1 (INFLOW) FILE SIZE = 49863
FILE 2 (OUTFLOW) FILE SIZE = 52747
FORMAT = FIXED
RECORD SIZE = 96 CHARACTERS
BLOCK SIZE = 9600 CHARACTERS OR 100 RECORDS
DENSITY = 6250 BPI
CHARATER SET = ASCII
LABEL = NO LABEL
```

1984-85 TAPE CHARACTERISTICS - SOURCE FILES

```
FILE 1 (INFLOW) FILE SIZE = 46685   TAPE NUMBER = 007087
FILE 2 (OUTFLOW) FILE SIZE = 49824  TAPE NUMBER = 008980
FORMAT = FIXED
RECORD SIZE = 96 CHARACTERS
BLOCK SIZE = 9600 CHARACTERS OR 100 RECORDS
DENSITY = 6250 BPI
CHARATER SET = EBCDIC
LABEL = NO LABEL
```

1984-85 TAPE CHARACTERISTICS - DISCLOSURE FILES (BACKUP/ARCHIVE)

```
BACKUP TAPE NUMBER = S90236
ARCHIVE TAPE NUMBER = S90257
FILE 1 (INFLOW) FILE SIZE = 46504
FILE 2 (OUTFLOW) FILE SIZE = 49687
FORMAT = FIXED
RECORD SIZE = 96 CHARACTERS
BLOCK SIZE = 9600 CHARACTERS OR 100 RECORDS
      Y = 6250 BPI
      ER SET = ASCII
      = NO LABEL
```

RECORD LAYOUT - 1980-81, 1983-84, 1984-85

COLUMNS   DESCRIPTION
1-29   Geographic area

a.   For the county migration total record, the format is:
        CHAR 1-26 =County name
        CHAR 27-28 =State abbreviation
        CHAR 29 =Blank

b.   For the county-to-county flow records, the format is:
        CHAR 1-6 =Blank
        CHAR 7-26 =County name
        CHAR 27-28 =State abbreviation
        CHAR 29 =Blank

c.   For the aggregated records ("Same State," Regions 1-4, "Foreigns," "Different Region", and "All Other
        Flows"), the format is:
        CHAR 1-3 =Blank
        CHAR 4-29 =Name

d.   For the county nonmigrant records, the format is:
        CHAR 1-6 =Blank
        CHAR 7-29 =Name

30-39   Number of returns in migration flow
40-46·   Percent of migration based on returns
47-55   Blank
56-65   Number of Year-1 exemptions
66-72   Percent of Year-1 migration based on exemptions
73-79   Blank
80-89   Number of Year-2 exemptions
90-96   Percent of Year-2 migration based on exemptions

1985-86 TAPE CHARACTERISTICS - SOURCE FILES

FILE 1 (INFLOW) FILE SIZE = 55768 TAPE NUMBER = 009348
FILE 2 (OUTFLOW) FILE SIZE = 52897 TAPE NUMBER = 009346
FORMAT = FIXED
RECORD SIZE = 88 CHARACTERS
BLOCK SIZE = 8800 CHARACTERS OR 100 RECORDS
DENSITY = 6250 BPI
CHARATER SET = EBCDIC
LABEL = NO LABEL

1985-86 TAPE CHARACTERISTICS - DISCLOSURE FILES (BACKUP/ARCHIVE)

BACKUP TAPE NUMBER = S90237
ARCHIVE TAPE NUMBER = S90258
FILE 1 (INFLOW) FILE SIZE = 55768
FILE 2 (OUTFLOW) FILE SIZE = 52897
FORMAT = FIXED
RECORD SIZE = 88 CHARACTERS
BLOCK SIZE = 8800 CHARACTERS OR 100 RECORDS
DENSITY = 6250 BPI
CHARATER SET = ASCII
LABEL = NO LABEL

1986-87 TAPE CHARACTERISTICS - SOURCE FILES

FILE 1 (INFLOW) FILE SIZE = 53042 TAPE NUMBER = GN8538
FILE 2 (OUTFLOW) FILE SIZE = 55589 TAPE NUMBER = GN8536
FORMAT = FIXED
RECORD SIZE = 88 CHARACTERS
BLOCK SIZE = 8800 CHARACTERS OR 100 RECORDS
DENSITY = 6250 BPI
CHARATER SET = EBCDIC
LABEL = NO LABEL

1986-87 TAPE CHARACTERISTICS - DISCLOSURE FILES (BACKUP/ARCHIVE)

BACKUP TAPE NUMBER = S90238
ARCHIVE TAPE NUMBER = S90259
FILE 1 (INFLOW) FILE SIZE = 53038
FILE 2 (OUTFLOW) FILE SIZE = 55587
FORMAT = FIXED
RECORD SIZE = 88 CHARACTERS
BLOCK SIZE = 8800 CHARACTERS OR 100 RECORDS
DENSITY = 6250 BPI
CHARATER SET = ASCII
LABEL = NO LABEL

1987-88 TAPE CHARACTERISTICS - SOURCE FILES

FILE 1 (INFLOW) FILE SIZE = 53590 TAPE NUMBER = 005745
FILE 2 (OUTFLOW) FILE SIZE = 55135 TAPE NUMBER = 007001
FORMAT = FIXED
RECORD SIZE = 88 CHARACTERS
BLOCK SIZE = 8800 CHARACTERS OR 100 RECORDS
DENSITY = 6250 BPI
CHARATER SET = EBCDIC
LABEL = NO LABEL

1987-88 TAPE CHARACTERISTICS - DISCLOSURE FILES (BACKUP/ARCHIVE)

BACKUP TAPE NUMBER = S90239
ARCHIVE TAPE NUMBER = S90260
FILE 1 (INFLOW) FILE SIZE = 53590
FILE 2 (OUTFLOW) FILE SIZE = 55135
FORMAT = FIXED
RECORD SIZE = 88 CHARACTERS

BLOCK SIZE = 8800 CHARACTERS OR 100 RECORDS
DENSITY = 6250 BPI
CHARATER SET = ASCII
LABEL = NO LABEL

RECORD LAYOUT - 1985-86, 1986-87, 1987-88

COLUMNS   DESCRIPTION

1-36   State code, county code and geographic area name

            a.   For the county migration total record, the format is:
                    CHAR 1-2 =State code
                    CHAR 3 =Blank
                    CHAR 4-6 =County code
                    CHAR 7-9 =Blank
                    CHAR 10-34 = County name
                    CHAR 35-36 = State post office abbreviation

            b.   For the county-to-county flow records, the format is:
                    CHAR 1-2 =Blank
                    CHAR 3-4 -State code of flow
                    CHAR 5 -Blank
                    CHAR 6-8 -County code of flow
                    CHAR 9 -Blank
                    CHAR 10-34 - County name of flow
                    CHAR 35-36 - State Post office abbreviation

            c.   For the aggregated records ("Same State," Regions 1-4, "Foreigns," "Different
                    Region,u and "All Other Flows"), the format is:
                    CHAR 1-3 - Blank
                    CHAR 4-36 - Name

            d.   For the county nonmigrant records, the format is:
                    CHAR 1-6 -Blank
                    CHAR 7-8 -State code
                    CHAR 9 -Blank
                    CHAR 10-12 - County code
                    CHAR 13-15 - Blank
                    CHAR 16-36 - Name

37-47   Number of returns in migration flow
48-54   Percent of migration based on returns
55-64   Number of Year-1 exemptions
65-71   Percent of Year-1 migration based on exemptions
72-81   Number of Year-2 exemptions
82-88   Percent of Year-2 migration based on exemptions

Reference Copy #9

1988-89 TAPE CHARACTERISTICS - SOURCE FILES

FILE 1 (INFLOW) FILE SIZE = 55880   TAPE NUMBER = 948290
FILE 2 (OUTFLOW) FILE SIZE = 57410 TAPE NUMBER = 948291
FORMAT = FIXED
RECORD SIZE = 70 CHARACTERS
BLOCK SIZE = 28000 CHARACTERS OR 100 RECORDS
DENSITY = 6250 BPI
CHARATER SET = EBCDIC
LABEL = NO LABEL

1988-89 TAPE CHARACTERISTICS - DISCLOSURE FILES (BACKUP/ARCHIVE)

BACKUP TAPE NUMBER = S90240
ARCHIVE TAPE NUMBER = S90261
FILE 1 (INFLOW) FILE SIZE = 55880
FILE 2 (OUTFLOW) FILE SIZE = 57410
FORMAT = FIXED
RECORD SIZE = 70 CHARACTERS
BLOCK SIZE = 28000 CHARACTERS OR 400 RECORDS
DENSITY = 6250 BPI
CHARATER SET = ASCII
LABEL = NO LABEL

1989-90 TAPE CHARACTERISTICS - SOURCE FILES

FILE 1 (INFLOW) FILE SIZE = 57058   TAPE NUMBER = 948292
FILE 2 (OUTFLOW) FILE SIZE = 57825 TAPE NUMBER = 948293
FORMAT = FIXED
RECORD SIZE = 70 CHARACTERS
BLOCK SIZE = 28000 CHARACTERS OR 100 RECORDS
DENSITY = 6250 BPI
CHARATER SET = EBCDIC
LABEL = NO LABEL

1989-90 TAPE CHARACTERISTICS - DISCLOSURE FILES (BACKUP/ARCHIVE)

BACKUP TAPE NUMBER = S90241
ARCHIVE TAPE NUMBER = S90262
FILE 1 (INFLOW) FILE SIZE = 57058
FILE 2 (OUTFLOW) FILE SIZE = 57825
FORMAT = FIXED
RECORD SIZE = 70 CHARACTERS
BLOCK SIZE = 28000 CHARACTERS OR 400 RECORDS
DENSITY = 6250 BPI
CHARATER SET = ASCII
LABEL = NO LABEL

1990-91 TAPE CHARACTERISTICS - SOURCE FILES

FILE 1 (INFLOW) FILE SIZE = 95480   TAPE NUMBER = M13278
FILE 2 (OUTFLOW) FILE SIZE = 95138 TAPE NUMBER = M13279
FORMAT = FIXED
RECORD SIZE = 70 CHARACTERS
BLOCK SIZE = 28000 CHARACTERS OR 100 RECORDS
DENSITY = 6250 BPI
CHARATER SET = EBCDIC
LABEL = NO LABEL

1990-91 TAPE CHARACTERISTICS - DISCLOSURE FILES (BACKUP/ARCHIVE)

BACKUP TAPE NUMBER = S90242
ARCHIVE TAPE NUMBER = S90263
FILE 1 (INFLOW) FILE SIZE = 95476
FILE 2 (OUTFLOW) FILE SIZE = 95138

```
FORMAT = FIXED
RECORD SIZE = 70 CHARACTERS
BLOCK SIZE = 28000 CHARACTERS OR 400 RECORDS
DENSITY = 6250 BPI
CHARATER SET = ASCII
LABEL = NO LABEL
```

1991-92 TAPE CHARACTERISTICS - SOURCE FILES

```
FILE 1 (INFLOW) FILE SIZE = 96232  TAPE NUMBER = 957076
FILE 2 (OUTFLOW) FILE SIZE = 95766 TAPE NUMBER = 957077
FORMAT = FIXED
RECORD SIZE = 70 CHARACTERS
BLOCK SIZE = 28000 CHARACTERS OR 100 RECORDS
DENSITY = 6250 BPI
CHARATER SET = ASCIIC
LABEL = NO LABEL
```

1991-92 TAPE CHARACTERISTICS - DISCLOSURE FILES (BACKUP/ARCHIVE)

```
BACKUP TAPE NUMBER = S90243
ARCHIVE TAPE NUMBER = S90264
FILE 1 (INFLOW) FILE SIZE = 96232
FILE 2 (OUTFLOW) FILE SIZE = 95766
FORMAT = FIXED
RECORD SIZE = 70 CHARACTERS
BLOCK SIZE = 28000 CHARACTERS OR 400 RECORDS
DENSITY = 6250 BPI
CHARATER SET = ASCII
LABEL = NO LABEL
```

RECORD LAYOUT - 1988-89, 1989-90, 1990-91, 1991-92

COLUMNS	DESCRIPTION

1-36   State code, county code and geographic area name

        a.   For the county migration total record, the format is:
             CHAR 1-2 =State code
             CHAR 3 =Blank
             CHAR 4-6 =County code
             CHAR 7-9 =Blank
             CHAR 10-33 = County name
         CHAR 34 =Blank
             CHAR 35-36 = State post office abbreviation

        b.   For the county-to-county flow records, the format is:
             CHAR 1-2 =Blank
             CHAR 3-4 -State code of flow
             CHAR 5 -Blank
             CHAR 6-8 -County code of flow
             CHAR 9 -Blank
             CHAR 10-33 - County name of flow
         CHAR 34 =Blank
             CHAR 35-36 - State Post office abbreviation

        c.   For the aggregated records ("Same State," Regions 1-4, "Foreigns," "Different
             Region,u and "All Other Flows"), the format is:
             CHAR 1-3 - Blank
             CHAR 4-36 - Name

        d.   For the county nonmigrant records, the format is:
             CHAR 1-6 -Blank
             CHAR 7-8 -State code
             CHAR 9 -Blank
             CHAR 10-12 - County code
             CHAR 13-15 - Blank
             CHAR 16-32 - Name
         CHAR 33-36 - Blank

```
37-46    Number of returns in migration flow
47-53    Percent Migration Returns (xx.xx)
54-63    Number of exemptions
64-70    Percent Migration Exemptions (xx.xx)
```

*Level of Suppression

<u>6-Level Suppression</u>

```
Same State Region 1: Northwest Region 2: Midwest Region 3: South Region 4: West
Foreign
```

<u>3-Level Suppression</u>

```
Same State
Same Region, Different State
Different Region
```

<u>All Suppressed</u>

```
All flows
```

	Source	Medium	Count	Disclosure	Medium	Count	File Seq
1988-89 in	937660	Tape					
1988-89 out	937661	Tape					
1989-90 in	948288	Tape					
1989-90 out	948289	Tape					
1990-91 in	M13276	Tape					
1990-91 out	M13277	Tape					
1991-92 in	957074	Tape	2756				
1991-92 out	957075	Tape	2756				

RECORD LAYOUT - 1988-89, 1989-90, 1990-91, 1991-92

COLUMNS	DESCRIPTION

1-36   State code and State name

      a.   For the state migration total record, the format is:
                CHAR 1-2 =State code
                CHAR 3-9 =Blank
                CHAR 10-33 =State Name
                CHAR 34-36 =Blank

      b.   For the state flow records, the format is:
                CHAR 1-2 =Blank
                CHAR 3-4 =State code of flow
                CHAR 5-9 =Blank
                CHAR 10-33 =State Name of flow
                CHAR 34-36 =Blank

      c.   For the State nonmigrant records, the format is:
                CHAR 1-6 =Blank
                CHAR 7-8 =State code
                CHAR 9-15 =Blank
                CHAR 16-32 - 'State Non-migrant'
                CHAR 33-36 - Blank

37-46	Number of returns in migration flow
47-53	Percent Migration Returns (xx.xx)
54-63	Number of exemptions
64-70	Percent Migration Exemptions (xx.xx)

June 4, 1996
NN3-058-095-012
T. Southerly

INTERNAL REVENUE SERVICE

County-to-County, State-to-State, and County Income Migration
Flow Data 1991-1992

Validation Statement

When the National Archives acquired custody of this file, the accessioning procedures called for a manual comparison of the documentation to a printout of a portion of the records in the dataset. This manual comparison is referred to as a "preliminary assessment" or "validation." The number of records which were compared varied from dataset to dataset. However, as a general rule the comparison involved less than ten records and was limited to only the first and last records in each dataset.

This is a statement of the results of the preliminary assessment or validation.

Logical Record Length: 70

Total Number of Datasets: 2

The first two records on each dataset contain title information. Therefore for both datasets, the third record is the first record of data.

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