



Growing ND by the Numbers

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What IRS Data Shows about County-level Migration

The IRS provides limited data on county to county migration each year including the number of tax returns, claimed dependents and average adjusted gross income of individuals who file tax returns from one year to the next. The most recent data is from 2014 – 2015. This data also shows the counties, state and region to and from which residents moved.

Source: IRS' Migration Data Users Guide and Record Layouts

Internal Revenue Services Data and County Level Migration

The most recent Internal Revenue Service (IRS) data on migration shows how common it is for residents to move and implies an almost constant flow of residents in to, as well as out of, a given area each year. Between 2014 and 2015 both in-migration and out-migration occurred in every county in the state. Each of the state's counties gained and lost residents to other counties in-state. In addition, every county gained and lost residents from areas outside the state during the same timeframe.

While the data will not show every migrant, approximately 87 percent of individuals residing in North Dakota file federal tax returns or are claimed as a dependent by someone who does. The data provides a good indication of how residents migrate, or do not migrate, between counties in a given year.

The IRS data shows the region of the county where residents moved to and from even when the number of tax returns was too small to meet their confidentiality

standards for listing the state to or from which the resident moved. These regions are identified as northeast, south, midwest and west. With North Dakota being in the midwest region, it is not surprising that we have the greatest exchange of taxpayers with other states in this region.

All 53 counties saw residents of other states in the midwest move into North Dakota and other states in this region. Overall, North Dakota counties saw more than 3,300 tax filers move out of the state representing at least 5,700 deductions. However, during the same timeframe, the state saw 4,300 filers move into North Dakota representing at least 7,200 dependents for a net gain. The region for which the exchange of residents appeared to be most common was the midwest region, followed by the west, south and northeast regions. Counties that gained the most migration in the midwest region were Williams (net 467 dependents), Cass (319 dependents) and Ward (212

dependents). As the IRS data also shows the number of non-migrating tax returns, a percent of taxpayers who did not migrate during the timeframe can also be calculated. Counties with the highest percentage of non-migrating tax filers tend to be in the northeast corner of the state: Walsh, Pembina and Griggs, followed by Burleigh and Hettinger. In Walsh County, for example more than 98 percent of the tax payers who filed in both 2014 and 2015 were 'non-migrants' indicating the most stable region of taxpayers in the state when it comes to migration.

Conversely, the list of counties with the least number of non-migrants from 2014 to 2015 strongly reflects developments in the Bakken oilfield. Only 84 percent of tax filers who filed in McKenzie County in 2015 also filed in that county the prior year. McKenzie is followed by Williams, Dunn, Mountrail, Burke and Divide.

Source: IRS migration data file 1415nd.xls

Exchanging Residents with Los Angeles County, California

Williams was the only county in the North Dakota to have the number of taxpayers and claimed dependents moving to and from Los Angeles County, California. The data shows that while Williams lost 33 claimed dependents to Los Angeles County, it gained 58 moving into Williams from 2014 to 2015.

Source: IRS migration data file 1213nd.xls, 1314nd.xls

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In-State and Out-of-State Migration Trends

When it comes to migration from counties to other states, Barnes, Bowman, Burleigh and Cass saw higher percentages of their taxpayers leave the state between 2014 and 2015. In Burleigh County, the most common out-of-state county to which individuals migrated was Maricopa County, Arizona.

For Cass County, there were several Minnesota counties that exchanged taxpayer-residents and

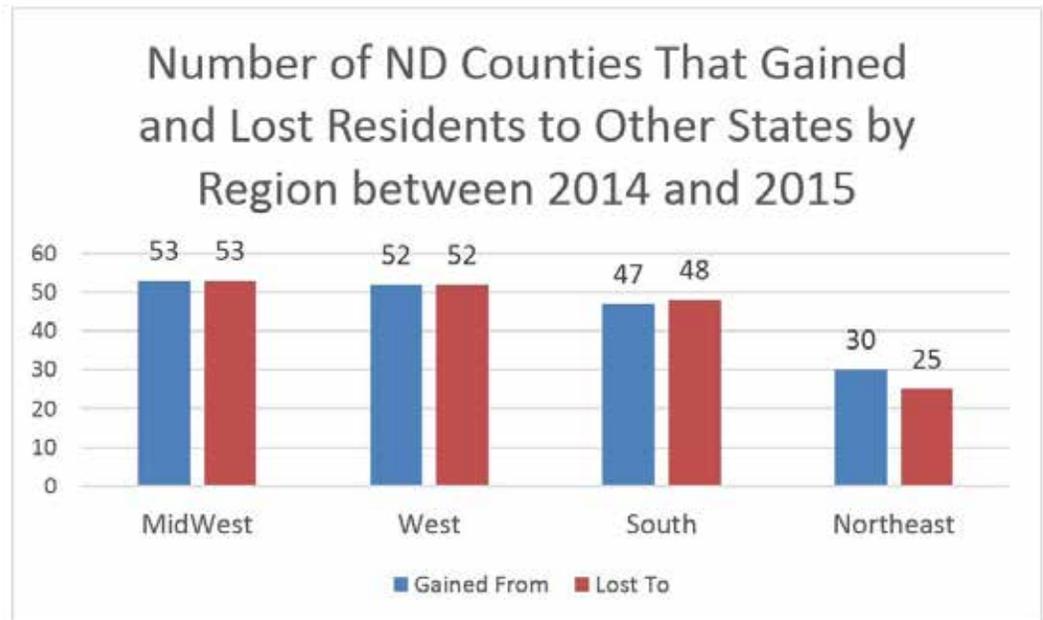
dependents. These included Hennepin, Otter Tail, Douglas and Becker Counties. Cass County also saw an outmigration to Maricopa County in Arizona.

The IRS data shows that Steele County, in eastern North Dakota, had the highest percentage of prior year tax filers show up in another county within the state in 2015.

Of the counties tax payers who filed in both 2014

and 2015, 5.5 percent of Steele County's 2014 filers showed up in another county of the state in 2015. Steele was followed by Sheridan, Burke, Golden Valley and Divide counties. Conversely, those counties that gained the most from other counties were Oliver, Towner and Burke.

Source: IRS migration data file 1415nd.xls



Between 2014 and 2015, all 53 counties in North Dakota lost and gained residents to other states in the midwest region making it the most common region of the U.S. for the state's counties to exchange residents with. The west region was a close second followed by the south. Not surprisingly, the least common was the Northeast Region of the country. Source: IRS migration data file 1415nd.xls

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