

Tracking the Outflow of Rhode Island Income Tax Return Filers

by *Bethany Scanlon and Paul L. Dion*

Bethany Scanlon is a revenue policy analyst in the Rhode Island Department of Revenue's Office of Revenue Analysis.

Paul L. Dion is the chief of the Office of Revenue Analysis for the Rhode Island Department of Revenue.

In this article, Scanlon and Dion review results from a Rhode Island study of state income tax payers and track the movements of one group of those taxpayers.

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At the request of the Rhode Island Office of Management and Budget, the state's Office of Revenue Analysis (the ORA) conducted a study that followed a cohort of personal income tax payers from 2007 to 2011 to analyze the movement of wealthy Rhode Island resident taxpayers from Rhode Island over several years. The ORA used tax year 2007 as the base year for the selection of the cohort. Given this base year, the ORA selected all Rhode Island resident income tax returns with federal adjusted gross income of \$200,000 or more. Those tax return filers became the cohort group. All tax return filing classifications can be found in Appendix A.

The ORA then analyzed the tax return filing behavior of this cohort group in tax years 2008 through 2011. The ORA used the unique taxpayer identification numbers assigned to the primary filer on each tax return and then matched that TIN against all tax returns filed in the subsequent tax years of 2008, 2009, 2010, and 2011. This article reviews and discusses the results determined by the ORA from the tracking of this cohort of taxpayers across multiple subsequent tax years.

This study is limited to the tax year 2007 Rhode Island resident cohort and does not account for any new Rhode Island tax return filers with federal AGIs of \$200,000 and above that filed in any of the subsequent tax years. For

example, if one were to select tax year 2011 as the base year for the cohort determination, there would be 5,785 personal income tax payers who filed Rhode Island resident income tax returns with reported federal AGI of \$200,000 or more that were not in the tax year 2007 cohort described above. These 5,785 taxpayers include 4,341 taxpayers who filed Rhode Island resident income tax returns every year from tax year 2007 through tax year 2011 and had less than \$200,000 of reported federal AGI on their tax year 2007 Rhode Island resident income tax return, as well as 1,231 taxpayers who had not filed a Rhode Island resident income tax return in tax year 2007. Of these 1,231 taxpayers, 930 had not filed any type of Rhode Island income tax return in tax year 2007, while 301 filed a Rhode Island nonresident income tax return in tax year 2007.

Given this study's limited focus on the filing behavior of a fixed cohort of wealthy Rhode Island residents from tax year 2007, it is important to exercise caution when interpreting its results. Conclusions one might draw could be erroneous when the movement of wealthy Rhode Island residents and wealthy non-Rhode Islanders who are not part of the tax year 2007 resident cohort are taken into account.

Description of the Tax Year 2007 Resident Cohort

The ORA found that 14,601 taxpayers filed Rhode Island resident tax returns with federal AGI of \$200,000 or more in tax year 2007. Those 14,601 filers comprised 2.91 percent of all resident tax returns filed in tax year 2007 and paid 33.7 percent of all personal income taxes received by Rhode Island for tax year 2007.

Table 1 below shows the breakdown of the 14,601 resident tax returns filed by federal AGI. As is evident from the table, 92.8 percent of Rhode Island resident tax returns filed with federal AGI above \$200,000 reported federal AGI below \$1 million. Less than 1 percent of the returns filed reported federal AGI of \$5 million and above.

Table 2 displays the breakdown of the 14,601 resident tax returns filed by filing status. As is evident from the table, 86.2 percent of Rhode Island resident tax returns with federal AGI above \$200,000 were filed as married joint, married separate, or a qualifying widower. Less than 2 percent of the returns filed used head of household as the filing status.

Table 3 below shows the breakdown of the 14,601 Rhode Island resident tax returns filed by age of the filer whose Social Security number is the primary SSN on the 2007

Table 1.
TY 2007 Resident Cohort by Federal AGI Range

Federal AGI Ranges	Number of TY 2007 Resident Returns	Percent of Total
\$200,000 up to \$500,000	11,685	80%
\$500,000 up to \$1 million	1,874	12.8%
\$1 million up to \$5 million	925	6.3%
\$5 million and above	117	0.8%
Total	14,601	100%

Table 2.
TY 2007 Resident Cohort by Tax Filing Status

Filing Status	Number of TY 2007 Resident Returns	Percent of Total
Married Filing Joint or Qualifying Widower	12,451	85.3%
Single	1,736	11.9%
Head of Household	281	1.9%
Married Filing Separate	133	0.9%
Total	14,601	100%

Rhode Island resident tax return. As is evident from the table, the age distribution of filers with \$200,000 or more of federal AGI is concentrated in the 45 to 64 age range. The 35 to 44 and the 65 and above age ranges have similar numbers of tax returns filed with federal AGI of \$200,000 and above.

Method Used to Track the Tax Year 2007 Resident Cohort

As noted, the ORA captured the TIN for the primary filer on every tax year 2007 Rhode Island resident tax return that reported federal AGI of \$200,000 or more. Those tax year 2007 TINs were then used to query the universe of Rhode Island tax returns filed in 2008, 2009, 2010, and 2011. There are 121 ways in which a given TIN that filed a resident return in tax year 2007 could file (or not file) a Rhode Island tax return in each of the subsequent tax years from 2008 through 2011.

A resident tax return filer can take several paths at each point in time from tax year 2008 through tax year 2011. To illustrate, a tax return filer who filed as a resident in tax year 2007 could file as a resident in tax year 2008, tax year 2009, tax year 2010, and tax year 2011. That pattern is relatively straightforward because a TIN that filed a resident return in tax year 2007 continues to file a resident return in each of the subsequent tax years.

More complicated tax return filing patterns can quickly emerge. To illustrate, a TIN that filed as a resident in tax year 2007 could file as a nonresident in tax year 2008, as a resident in tax year 2009, have no return filed in tax year 2010, and have no return filed in tax year 2011.

There is only one possible outcome that results in a terminus point for each given TIN that filed a resident tax

return in tax year 2007: death. Once the individual associated with a given tax year 2007 resident TIN dies, there are no possible subsequent tax return filings that can occur after the filing of a tax return in the year of death. A breakdown of those outcomes and a count of the TINs that conform to those outcomes are shown in Appendix A.

If there was a match between a tax year 2007 resident TIN and a TIN in any of the four subsequent tax years, the ORA set aside those tax year 2007 resident TINs for further consideration. If there was no match found between a tax year 2007 resident TIN and a TIN in any of the four subsequent tax years, the ORA queried the death file of the Social Security Administration (SSA) to determine if the SSN associated with the tax year 2007 resident TIN matched an SSN in the SSA's death file. If a match was found, the tax year 2007 resident TIN was classified as deceased. If the SSN associated with the tax year 2007 resident TIN did not match an SSN in the SSA's death file, the tax year 2007 TIN was classified as "missing" in tax year 2008, tax year 2009, tax year 2010, and tax year 2011.

Continual Residents

One category of interest was the tax year 2007 resident TINs that were matched against Rhode Island resident tax returns in subsequent tax years. The ORA was particularly interested in the consistency of a tax year 2007 resident TIN filing a Rhode Island resident tax return. Those tax year 2007 resident TINs that filed a Rhode Island resident tax return in a consecutive subsequent tax year are classified as continual residents regardless of whether the tax year 2007 resident TINs filed a Rhode Island nonresident tax return, did not file a Rhode Island tax return, or were determined to

Table 3.
TY 2007 Resident Cohort by Age Demographics

Ages	Number of TY 2007 Resident Returns	Percent of Total
Under 25	34	0.2%
25-34	430	3%
35-44	2,727	18.7%
45-54	4,807	32.9%
55-64	3,687	25.3%
65 and above	2,542	17.4%
Age unknown	374	2.6%
Total	14,601	100%

be deceased in any tax year following the filing of the last Rhode Island resident return.

For example, a tax year 2007 resident TIN that was matched against a tax year 2008 Rhode Island resident tax return was labeled a continual resident for tax year 2008 even if that TIN was not matched against a Rhode Island resident tax return in any of the subsequent tax years of 2009, 2010, or 2011. In tax year 2009 that tax year 2007 resident TIN would be dropped from the continual resident classification, because there would be no Rhode Island resident return matched against that tax year 2007 resident TIN.

The ORA also captured the federal AGI amount reported on these continual resident returns in each consecutive subsequent tax year. This information provides some insight into income volatility among the tax year 2007 resident cohort who had reported federal AGI of \$200,000 or more. Table 4 displays the federal AGI data of the continual resident group of tax year 2007 resident TINs.

As Table 4 shows, Rhode Island had 1,972 fewer tax year 2007 resident TINs file a Rhode Island resident tax return in tax year 2011, a decrease of 13.5 percent. Between tax years 2007 and 2008, 522 fewer Rhode Island resident returns were filed by tax year 2007 resident TINs, a decrease of 3.6 percent. An additional 613 tax year 2007 resident TINs did not file a Rhode Island resident tax return in tax year 2009 after filing Rhode Island resident tax returns in both tax year 2007 and tax year 2008. That is a year-over-year decrease of 4.4 percent.

Similarly, the year-over-year decrease in tax year 2010 was 441 tax year 2007 resident TINs, or 3.3 percent fewer than tax year 2009, while the year-over-year decrease in tax year 2011 was 396 tax year 2007 resident TINs, or 3 percent less than tax year 2010. Clearly, over time both the number of tax year 2007 resident TINs filing Rhode Island resident tax returns in subsequent tax years and the rate of decline in those resident filings has moderated.

Perhaps more interesting is the income volatility experienced by the tax year 2007 resident cohort over tax years 2008 through 2011. In tax year 2007 no tax year 2007 resident TIN filed a Rhode Island tax return with less than \$200,000 of federal AGI reported. In tax year 2008, 4,056

tax year 2007 resident TINs filed a Rhode Island resident tax return with reported federal AGI of less than \$200,000. Those 4,056 tax year 2007 resident TINs represented 28.8 percent of the total number of tax year 2008 Rhode Island resident returns filed by the tax year 2007 resident cohort. In tax year 2009 the number of tax year 2007 resident TINs that filed a Rhode Island resident tax return with reported federal AGI of less than \$200,000 increased to 5,062, or 37.6 percent of the total number of tax year 2009 resident returns filed by the tax year 2007 resident cohort.

Given that 2008 and 2009 were the peak years of the Great Recession, those results are not surprising. As the economy began to recover in 2010 and 2011, the number of tax year 2007 resident TINs that filed a Rhode Island resident tax return with less than \$200,000 of reported AGI began to decline from the tax year 2009 peak. The tax year 2010 and tax year 2011 numbers of tax year 2007 resident TINs that filed resident returns with reported federal AGI of less than \$200,000 remained above the figure for tax year 2008.

From what federal AGI categories do the tax year 2007 resident TINs that filed a Rhode Island resident tax return with less than \$200,000 of reported federal AGI in tax year 2008 through tax year 2011 originate? Not surprisingly, in tax year 2008 and tax year 2009 all categories of federal AGI show decreasing numbers of tax year 2007 resident TINs that filed Rhode Island resident returns with reported federal AGI in that category. In tax year 2010 and tax year 2011, however, that pattern begins to reverse itself. In particular, although the number of tax year 2007 resident TINs that filed a Rhode Island resident income tax return with reported federal AGI between \$200,000 and \$500,000 continues to decline, those same numbers for the federal AGI categories of \$500,000 to \$1 million, \$1 million to \$5 million, and above \$5 million all increase in tax year 2010 — and the federal AGI categories of \$500,000 to \$1 million and \$5 million and above increase in tax year 2011.

Finally, the ORA also considered the age demographics of these continual resident returns in each subsequent tax year. This information provides some insight into age mobility among the tax year 2007 resident cohort that had reported federal AGI of \$200,000 or more. Table 5 displays

	TY 2007	TY 2008	TY 2009	TY 2010	TY 2011
Number of TINs	14,601	14,079	13,466	13,025	12,629
Federal AGI Amount	TY 2007	TY 2008	TY 2009	TY 2010	TY 2011
Below \$200,000	0	4,056	5,062	4,691	4,567
\$200,000 to \$500,000	11,685	7,898	6,632	6,419	6,119
\$500,000 to \$1 million	1,874	1,459	1,207	1,274	1,296
\$1 million to \$5 million	925	591	513	573	565
Above \$5 million	117	75	52	68	82
Total TINs	14,601	14,079	13,466	13,025	12,629

	TY 2007	TY 2008	TY 2009	TY 2010	TY 2011
Number of TINs	14,601	14,079	13,466	13,025	12,629
Age Group	TY 2007	TY 2008	TY 2009	TY 2010	TY 2011
Under 25	34	28	21	17	13
25 to 34	430	290	203	145	91
35 to 44	2,727	2,344	1,912	1,585	1,300
45 to 54	4,807	4,657	4,453	4,168	3,891
55 to 64	3,687	3,743	3,823	3,921	3,985
65 and above	2,542	2,679	2,765	2,920	3,101
Age unknown	374	338	289	269	248
Total TINs	14,601	14,079	13,466	13,025	12,629

the age demographics data of the continual resident group of tax year 2007 resident TINs.

Note that over the time frame in question, each tax year 2007 TIN ages four years. That may cause increases in the number of tax year 2007 TINs in a given age group over time, even though the total number of tax year 2007 TINs declines. As a result, for each age demographic, Table 5 shows the net change in the number of tax year 2007 TINs that fall in each age category. Thus, for example, in the 45-54 age category, the number of tax year 2007 TINs that fall in that age category shows a consistent decline between tax years 2007 and 2011.

That does not mean that all the tax year 2007 TINs in the 45-54 age demographic stopped filing a Rhode Island resident income tax return. In fact, when one looks at the 55-64 age demographic, for which the number of tax year 2007 TINs increases in every year from tax years 2007 through 2011, it is clear that at least some of the tax year 2007 TINs that were in the 45-54 age demographic simply aged into the 55-64 age demographic.

What can be inferred from that table? In the age demographics in which the number of tax year 2007 TINs increases over tax years 2007 through 2011, the number of continual residents who age is larger than the number of tax

year 2007 residents who no longer file Rhode Island resident income tax returns. For an age demographic in which the number of continual residents decreases over tax years 2007 through 2011, no such conclusion can be drawn because both the filing behavior of the tax year 2007 resident cohort and the aging of that cohort work in the same direction.

Other Tax Return Filers

Although the number of tax year 2007 resident TINs that continued to file Rhode Island resident income tax returns throughout tax years 2008 through 2011 remains high at 86.5 percent of the tax year 2007 resident cohort, further analysis of the 13.5 percent of the tax year 2007 resident cohort that no longer filed a Rhode Island resident income tax return is of obvious interest. The ORA wanted to determine the filing behavior of those tax year 2007 resident TINs in each subsequent tax year.

As noted above, 522 tax year 2007 resident TINs did not file a Rhode Island resident income tax return in tax year 2008; 613 filed a Rhode Island resident income tax return in tax year 2008 but not in tax year 2009; 441 filed a Rhode Island resident income tax return in tax years 2008 and 2009 but not in tax year 2010; and 396 filed a Rhode Island resident income tax return in tax years 2008, 2009, and 2010 but not in tax year 2011.

Table 6.
TY 2007 Resident Cohort — Other Tax Filers

Number of Unique TY 2007 Resident TINs						
Category	TY 2008	TY 2009	TY 2010	TY 2011	Total	% of Total
Movers	58	78	107	197	440	22.3%
Boomerangs	16	9	4	-	29	1.5%
Deceased	63	86	74	66	289	14.7%
Goners	118	118	115	133	484	24.5%
Faders	215	140	103	-	458	23.2%
Gappers	52	182	38	-	272	13.8%
Total	522	613	441	396	1,972	100%

Table 7.
TY 2007 Resident Cohort — Final Destination of Movers

State or Region	TY 2008	TY 2009	TY 2010	TY 2011	Total	% of Total
Florida	18	21	34	52	125	28.4%
Massachusetts	16	27	28	34	105	23.9%
All Other States and Washington, D.C.*	15	21	33	31	100	22.7%
Virginia/North Carolina/South Carolina				19	19	4.3%
Connecticut/Maine/New Hampshire/Vermont				16	16	3.6%
West				17	17	3.9%
Rhode Island/Unknown	9	9	12	28	58	13.2%
Total Movers	58	78	107	197	440	100%

*All other states and Washington, D.C., include data for Virginia / North Carolina / South Carolina, Connecticut / Maine / New Hampshire / Vermont and the West for tax years 2008 through 2010, due to small number of unique TY 2007 resident TINs that migrated to these destinations.
West: Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, New Mexico, Nevada, Oregon, Utah, Washington, Wyoming
Rhode Island/Unknown: Part year resident return filed from a Rhode Island address or nonresident return filed without an identifiable state.

In any given tax year, each tax year 2007 resident TIN can take one of the following courses of action in a subsequent tax year when not filing a Rhode Island resident income tax return in every immediately preceding tax year¹: (i) file a Rhode Island nonresident tax return, (ii) file a Rhode Island resident tax return, or (iii) not file any type of Rhode Island tax return. The ORA developed the following classifications:

- **Movers:** Movers file a Rhode Island nonresident income tax return in all subsequent tax years after filing a Rhode Island resident income tax return in the immediately preceding tax year(s). A mover could follow four tax return filing patterns over tax years 2007 through 2011.
- **Boomerangs:** Boomerangs file a Rhode Island resident income tax return in any subsequent tax year after filing a Rhode Island nonresident income tax return in the immediately preceding tax year(s). Boomerangs

could exhibit this filing behavior over multiple tax years. A boomerang could follow 11 tax return patterns over tax years 2007 through 2011.

- **Deceased:** A tax year 2007 resident TIN was matched to the SSA's death file in any subsequent tax year. This designation was made without regard to whether the tax year 2007 resident TIN was associated with a Rhode Island resident income tax return, a Rhode Island nonresident income tax return, or no Rhode Island tax return in any intervening tax year. The ORA determined that there were 40 filing patterns that a tax year 2007 resident TIN could follow over tax years 2007 through 2011 that would result in a classification of deceased.
- **Goners:** Goners did not file any type of Rhode Island income tax return in all subsequent tax years after filing a Rhode Island resident income tax return in the immediately preceding tax year(s). Goners had to have a complete Rhode Island income tax return filing history before not filing a Rhode Island tax return. A goner could follow eight tax return filing patterns over tax years 2007 through 2011.
- **Faders:** Faders did not file any type of Rhode Island income tax return in all subsequent tax years after

¹A tax year 2007 resident TIN that files a resident return in every immediately preceding tax year is designated a continual resident for the tax year in question.

Table 8.
TY 2007 Resident Cohort — Federal AGI of Movers

Federal AGI Amount	TY 2008	TY 2009	TY 2010	TY 2011	Total	% of Total
Below \$200,000	18	26	43	79	166	37.7%
\$200,000 to \$500,000	26	34	44	75	179	40.7%
Above \$500,000	14	18	20	43	95	21.6%
Total Movers	58	78	107	197	440	100%

filing a Rhode Island nonresident income tax return in the immediately preceding tax year, and either a Rhode Island resident or nonresident income tax return in the tax year immediately preceding the filing of the Rhode Island nonresident income tax return. Faders had to have a complete Rhode Island resident and nonresident income tax return filing history before not filing any Rhode Island tax return. A fader could follow seven tax return filing patterns over tax years 2007 through 2011.

- **Gappers:** Gappers did not file any type of Rhode Island income tax return in any subsequent tax year after filing some type of Rhode Island income tax return in the immediately preceding tax year and filing some type of Rhode Island tax return in any following tax year. The ORA determined that there were 50 filing patterns that a tax year 2007 resident TIN could follow over tax years 2007 through 2011 that would result in a gapper classification.

The largest three groups of tax year 2007 resident TINs that did not file Rhode Island resident income tax returns in all subsequent tax years are goners, which total 484 tax year 2007 resident TINs, or 24.5 percent of the total other tax return filers; faders, which total 458 tax year 2007 resident TINs, or 23.2 percent of total other tax return filers; and movers, which total 440 tax year 2007 resident TINs, or 22.3 percent of total other tax return filers. The ORA further analyzed these three groups, as well as the tax year 2007 resident TINs that were classified as deceased.

The ORA examined in more detail select groups of the tax year 2007 resident cohort. To tie out the Table 6 figures exactly to the number of tax year 2007 resident TINs that dropped out from filing a Rhode Island resident income tax return on a per-tax-year basis as derived from Table 4, a judgment had to be made when classifying some tax year 2007 resident TINs. As a result of distinct filing patterns, the per-tax-year figures in the sections that follow may not equal exactly the per-tax-year figures in Table 6, but the total tax year 2007 resident TINs will be the same as in Table 6.

Movers

The first subgroup of the tax year 2007 resident cohort the ORA looked at was movers. Recall that a mover is a tax year 2007 resident TIN that files a Rhode Island nonresident income tax return in each subsequent tax year immediately following the filing of a Rhode Island resident in-

come tax return. The ORA had a complete filing history for each of those 440 tax year 2007 resident TINs. The first thing of note, as evident in Table 6, is that the growth in movers increases in each tax year following tax year 2008. Thus, the number of movers in tax year 2009 is a 34.5 percent increase from the number of movers in tax year 2008; the number of movers in tax year 2010 is a 37.2 percent increase from the number of movers in tax year 2009; and the number of movers in tax year 2011 is an 84.1 percent increase from the number of movers in tax year 2010.

As is clear from Table 7, the two primary destinations for movers from 2009 to 2011 were Florida and Massachusetts, with all other states and the District of Columbia surging ahead of both Florida and Massachusetts in tax year 2011. Even with the large numbers of tax year 2007 resident TINs that moved to Florida in each tax year, the percentage of movers who relocated to Florida in a given tax year never exceeds one-third. A surge of tax year 2007 TINs relocated to Virginia, North Carolina, South Carolina, Connecticut, Maine, New Hampshire, Vermont, and the western region of the United States in tax year 2011.

Table 8 shows that a large number of movers from Rhode Island in tax years 2008 through 2011 were tax year 2007 resident TINs whose federal AGI had dropped below \$200,000 annually after relocating from Rhode Island. Interestingly, in all three federal AGI categories, the number of tax year 2007 resident TINs that relocated markedly increased each year — exceeding 100 percent in the case of the above \$500,000 category occurring for tax year 2011.

Finally, the ORA examined the movers' age demographics in the subsequent tax years. Those results are shown in Table 9. Note that the age listed is the actual one at which the tax year 2007 resident TIN first filed a Rhode Island nonresident income tax return.

As is evident from Table 9, the largest number of movers was in the 65 and above age group with the 55-64 age group running a close second. The 45-54 and the 55-64 age groups were the only age ranges that showed increasing numbers of tax year 2007 resident TINs moving in each year from tax year 2008 to tax year 2011. Again, there was a surge in the number of tax year 2007 resident TINs that relocated in tax year 2011 across all age ranges, but particularly in the 65 and above age group — which saw a nearly 170 percent increase in the number of movers from tax year 2010.

Goners

The second subgroup of the tax year 2007 resident cohort the ORA looked at was goners. Recall that a goner is a tax year 2007 resident TIN that does not file any type of Rhode Island income tax return in each subsequent tax year immediately following the filing of a Rhode Island resident income tax return. A goner must have filed a Rhode Island income tax return in each consecutive tax year before not filing any type of Rhode Island income tax return.²

A total of 484 tax year 2007 resident TINs were classified as goners over tax years 2008 through 2011. The first thing to note, as is evident from Table 5, is that the number of goners was stable over tax years 2008 through 2010 before experiencing a relatively modest 15.7 percent increase in tax year 2011. Thus, it appears that during tax years 2008 through 2011, the number of tax year 2007 resident TINs that completely severed their connections with Rhode Island occurred irrespective of the broader changes in the national and state economies.

The goner classification is the first for which the number of tax year 2007 resident TINs on a per-tax-year basis does not equal the per-tax-year totals shown in Table 6. As noted, however, the total number of tax year 2007 resident TINs is the same as in Table 6.

Unlike with movers, given that goners must have filed a Rhode Island resident income tax return immediately before their severing of ties with Rhode Island, at least for income tax purposes, there are no relocation destinations available for the ORA to examine. As a result, the ORA only looked at the federal AGI and the age demographics of the goner classification.

Table 10 shows the federal AGI category of the tax year 2007 resident TINs that were classified as goners. Note that the federal AGI that was recorded was from the Rhode Island resident income tax return filed in the immediately preceding tax year before the tax year 2007 resident TIN was no longer associated with any Rhode Island income tax return.

As Table 10 demonstrates, the federal AGI category with the largest number of tax year 2007 resident TINs that stopped filing any kind of Rhode Island income tax return after filing a Rhode Island resident return was \$200,000 to \$500,000. The number of tax year 2007 resident TINs in this federal AGI category declined sharply from tax year 2008 to more stable levels in tax years 2009 through 2011. A similar pattern can be seen with the federal AGI category

of above \$500,000, while the below \$200,000 federal AGI category increases modestly over tax years 2009 through 2011.

Table 11 displays the age demographics of the goner classification of tax year 2007 resident TINs. Note that the age listed is the actual age at which the tax year 2007 resident TIN stopped filing a Rhode Island resident income tax return.

The age group with the largest number of tax year 2007 resident TINs that stopped filing any kind of Rhode Island income tax return after previously filing a Rhode Island resident income tax return is the 45-54 age group. As Table 11 shows, the under 45 age group showed a consistent decline in the number of tax year 2007 resident TINs that severed financial ties with Rhode Island over tax years 2008 to 2011. The 45-54 age group, on the other hand, exhibits increasing numbers of tax year 2007 resident TINs severing financial ties with Rhode Island over tax years 2008 to 2011.

The 55-64 age demographic exhibits a similar increase, but only over tax years 2009 through 2011. The 65 and over age group displays a slight decrease in the number of tax year 2007 resident TINs no longer filing any type of Rhode Island income tax return in tax years 2009 and 2010 but rebounds significantly to a new peak in tax year 2011.

Faders

The third subgroup tax year 2007 resident cohort the ORA considered was faders. Recall that a fader is a tax year 2007 resident TIN that does not file any type of Rhode Island income tax return in each subsequent tax year immediately following the filing of a Rhode Island nonresident income tax return. A fader must have filed a Rhode Island income tax return in each consecutive tax year before not filing any type of Rhode Island income tax return. A total of 458 tax year 2007 resident TINs were classified as faders over tax years 2008 through 2011. The first thing to note, as is evident from Table 5, is that the number of faders declined sharply from tax year 2008 through tax year 2010.

Note that the construct of Table 6 is such that it is impossible for there to be any faders in tax year 2011. Table 6 accounts for the incremental change in the number of tax year 2007 resident TINs that no longer file Rhode Island resident income tax returns each tax year, but it does not incorporate the path each tax year 2007 resident TIN conformed to in determining their classification. Essentially, in Table 6, once a tax year 2007 TIN stops filing a Rhode Island resident income tax return, that tax year 2007 TIN becomes an other tax filer.

In the case of a fader, there is a tax year shift forward in time vis-à-vis when the tax year 2007 resident TIN stopped filing a Rhode Island resident income tax return. This is because a necessary condition for a tax year 2007 TIN to be classified as a fader is that the tax year 2007 TIN files a Rhode Island nonresident income tax return before it no longer files any type of Rhode Island income tax return. Once a tax year 2007 TIN files a Rhode Island nonresident

²Tax year 2007 resident TINs that did not file any type of Rhode Island income tax return in a tax year in which immediately prior had filed some type of Rhode Island income tax return, and immediately after had filed some type of Rhode Island income tax return, are classified as gappers. They are classified as such because filing behavior indicates a gap in the filing history associated with the tax year 2007 resident TIN.

Table 9.
Resident Cohort — Age Demographics of Movers

Age Group	TY 2008	TY 2009	TY 2010	TY 2011	Total	% of Total
Under 45	15	25	19	33	92	20.9%
45 to 54	*	14	25	40	88	20.0%
55 to 64	12	20	36	50	118	26.8%
65 and above	18	17	26	70	131	29.8%
Age unknown	*	2	1	4	11	2.5%
Total Movers	58	78	107	197	440	100%

*Data omitted so as to prevent potential disclosure of taxpayers.

Table 10.
TY 2007 Resident Cohort — Federal AGI of Goners

Federal AGI Amount	TY 2008	TY 2009	TY 2010	TY 2011	Total	% of Total
Below \$200,000	0	55	60	68	183	37.8%
\$200,000 to \$500,000	95	53	43	52	243	50.2%
Above \$500,000	22	10	13	13	58	12.0%
Total Goners	117	118	116	133	484	100%

income tax return, it is categorized as an other tax filer, but it is not until a tax year 2007 TIN no longer files any type of Rhode Island income tax return that it is classified as a fader.

As a result of that difference, it is not possible for there to be any faders in tax year 2011 in Table 6, which only measures the number of tax year 2007 TINs that stopped filing Rhode Island resident income tax returns. Similarly, it is not possible for there to be any faders in tax year 2008 in the tables that follow, because the fader classification has as a prerequisite the filing of a Rhode Island nonresident income tax return. Despite those differences, the total number of faders will be the same in the tables that follow as in Table 6.

Table 12 shows the state or region from which a fader filed a Rhode Island nonresident income tax return in the tax year immediately preceding the tax year(s) in which no Rhode Island income tax return of any kind was filed.

The first thing of note in Table 12 is that despite having a comparable total number to that of the movers classification, faders are scattered more widely geographically than movers. That is evident from the larger number of faders that filed the last known Rhode Island income tax return from Virginia, North Carolina, South Carolina, Connecticut, Maine, New Hampshire, Vermont, the western region, and particularly all other states and the District of Columbia. Although Florida and Massachusetts remain the top two states to which tax year 2007 resident TINs migrated between tax years 2009 and 2011, the total numbers are well below those of movers during the same period. Over the tax year 2009 through tax year 2011 period, the number of faders filing a Rhode Island nonresident income tax return

from Florida before severing financial ties with Rhode Island increases each tax year with a sharp increase in tax year 2011. The converse is true for all other states and the District of Columbia interim destination, while the remaining geographic areas have relatively more stable migration patterns.

Table 13 displays the federal AGI category of the tax year 2007 resident TINs that were classified as faders. Note that the federal AGI that was recorded was from the Rhode Island nonresident income tax return that was filed in the immediately preceding tax year before the tax year 2007 resident TIN was no longer associated with any Rhode Island income tax return.

As Table 13 demonstrates, the federal AGI category with the largest number of tax year 2007 resident TINs that stopped filing any kind of Rhode Island income tax return after filing a nonresident return was \$200,000 to \$500,000. Unlike the situation with goners, however, the total number of faders in the below \$200,000 federal AGI category is relatively close to the total number of faders in the \$200,000 to \$500,000 federal AGI category. In fact, faders look similar to movers in this regard. The number of tax year 2007 resident TINs in each of the federal AGI categories in Table 13 show a decrease in the number of tax year 2007 resident TINs between tax years 2009 and 2011. Both the below \$200,000 and the above \$500,000 federal AGI categories show decreases in the number of tax year 2007 resident TINs classified as faders between tax years 2009 and 2010 followed by an increase between tax years 2010 and 2011, while the \$200,000 to \$500,000 federal AGI category shows the opposite.

Table 11.
TY 2007 Resident Cohort — Age Demographics of Goners

Age Group	TY 2008	TY 2009	TY 2010	TY 2011	Total	% of Total
Under 45	34	31	27	21	113	23.3%
45 to 54	26	30	35	37	128	26.4%
55 to 64	22	17	28	39	106	21.9%
65 and above	24	22	19	28	93	19.2%
Age unknown	11	18	7	8	44	9.1%
Total Goners	117	118	116	133	484	100%

Table 12.
TY 2007 Resident Cohort — Interim Destination of Faders

State or Region	TY 2009	TY 2010	TY 2011	Total	% of Total
Florida	18	26	39	83	18.1%
Massachusetts	23	19	25	67	14.6%
Virginia/North Carolina/South Carolina	20	12	14	46	10.0%
Connecticut/Maine/New Hampshire/Vermont	13	9	14	36	7.9%
All Other States and Washington, D.C.	58	51	29	138	30.1%
West ¹	23	17	11	51	11.1%
Rhode Island/Unknown ²	14	17	6	37	8.1%
Total Faders	169	151	138	458	100%

¹West: Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, New Mexico, Nevada, Oregon, Utah, Washington, and Wyoming.

²Rhode Island/Unknown: Part year resident return filed from a Rhode Island address or nonresident return filed without an identifiable state.

Table 13.
TY 2007 Resident Cohort — Federal AGI of Faders

Federal AGI Amount	TY 2009	TY 2010	TY 2011	Total	% of Total
Below \$200,000	68	57	60	185	40.4%
\$200,000 to \$500,000	73	78	57	208	45.4%
Above \$500,000	28	16	21	65	14.2%
Total Faders	169	151	138	458	100%

Table 14 displays the age demographics of the fader classification of tax year 2007 resident TINs. Note that the age listed is the actual age at which the tax year 2007 resident TIN became a fader (that is, the tax year in which the tax year 2007 TIN stopped filing any type of Rhode Island tax return).

The age groups with the largest number of tax year 2007 resident TINs that stopped filing any kind of Rhode Island income tax return after previously filing a Rhode Island nonresident income tax return are the 45-54 and the 65 and above age groups. As Table 14 shows, the under 45 age group showed a consistent decline in the number of tax year 2007 resident TINs that ended financial ties with Rhode Island gradually over tax years 2009 to 2011. The 45-54 age group, on the other hand, exhibits sharply decreasing num-

bers of tax year 2007 resident TINs gradually ending financial ties with Rhode Island in tax year 2010 — with a similar number in tax year 2011. The 55-64 age group reflects an increased number of tax year 2007 TINs gradually ending financial ties with Rhode Island in tax year 2011 after showing a slight dip in tax year 2010. The 65 and over age group shows a strong increase in tax year 2010 with a modest decline in tax year 2011.

Deceased

A total of 289 tax year 2007 resident TINs were determined to have died in any one of the subsequent tax years following tax year 2007. The ORA determined that of these 289 deceased tax filers, 267, or 92.4 percent, had filed a Rhode Island resident income tax return as their last Rhode

Table 14.
TY 2007 Resident Cohort — Age Demographics of Faders

Age Group	TY 2009	TY 2010	TY 2011	Total	% of Total
Under 45	45	38	23	106	23.1%
45 to 54	48	36	37	121	26.4%
55 to 64	29	26	36	91	19.9%
65 and above	36	45	40	121	26.4%
Age unknown	11	6	2	19	4.1%
Total Faders	169	151	138	458	100%

Island tax return filed before death. The remaining 22 tax year 2007 resident TINs had not filed any kind of Rhode Island income tax return in the tax year before death.

Of these 267 tax year 2007 resident TINs, 152 reported federal AGI of below \$200,000 on their last Rhode Island resident income tax return, while 97 reported federal AGI in the \$200,000 to \$500,000 category and 18 reported federal AGI of above \$500,000 on like Rhode Island income tax returns. The federal AGI reported on the last Rhode Island resident income tax return filed by the 22 tax year 2007 resident TINs that had not filed any kind of Rhode Island income tax return before death was more balanced between the below \$200,000 and the \$200,000 to \$500,000 federal AGI categories.

Interaction Between AGI and Destination: Movers and Faders

The OMB requested that the ORA look at the interaction between AGI and relocation destination for the two classifications for which relocation destination data were available — movers and faders. Because of the limited number of tax year 2007 TINs that would fall into each relocation destination in a given tax year, the ORA used the total number of tax year 2007 TINs that were classified as movers and faders in this analysis. The number of tax year 2007 TINs is 440 for movers and 458 for faders.

Table 15 shows the relocation destination for the 440 movers by federal AGI category. The federal AGI category listed in the table is the amount of federal AGI reported on the Rhode Island nonresident income tax return for the tax year in which the tax year 2007 TIN was classified as a mover. It is important to remember that movers continue to receive income from Rhode Island sources even though they file Rhode Island nonresident income tax returns.

As Table 15 shows, Florida was the most popular relocation destination for movers with federal AGI below \$200,000 and for movers with federal AGI above \$500,000. For movers with federal AGI above \$500,000, the percentage for Florida is more than double for the next closest relocation destination, Massachusetts. For movers with federal AGI below \$200,000, the percentage for Florida is 50 percent more than it is for the next closest relocation destination, which is again Massachusetts. For movers with federal AGI between \$200,000 and \$500,000, Massachu-

setts is the relocation destination of choice at a rate more than 50 percent greater than Florida, the next closest relocation destination.

Table 16 displays the interim relocation destination of the 458 faders by federal AGI category. These interim relocation destinations are the destination from which each tax year 2007 resident TIN filed a Rhode Island nonresident income tax return immediately before no longer filing any type of Rhode Island income tax return.³ The federal AGI category listed in the table is the amount of federal AGI reported on the Rhode Island nonresident income tax return for the tax year in which the tax year 2007 TIN was classified as a fader. Note that faders have severed financial ties with Rhode Island.

When considering federal AGI, the migration of faders is different than that of movers. Although Florida and Massachusetts are the top two intermediate relocation destinations for faders with reported federal AGI amounts of below \$200,000, both have lower percentages of the total number of faders in this federal AGI category. Other areas of the United States, on the other hand, show increased percentages of the total number of faders in the below \$200,000 federal AGI category — with the South region increasing its share to that of Massachusetts.

For the federal AGI category of \$200,000 to \$500,000, the migration pattern of faders begins to diverge sharply from that of movers. Massachusetts was the top relocation destination for movers, with Florida a distant second. For faders, all other regions of the United States have significantly higher percentages of the total number of faders than Florida and Massachusetts. While nearly one-half of the movers in the \$200,000 to \$500,000 federal AGI category relocated to Florida or Massachusetts, only one-quarter of faders in that category have Florida or Massachusetts as an interim relocation destination.

For the above \$500,000 federal AGI category, the differences in relocation destinations between movers and faders

³The relocation destination of faders is deemed to be interim because the fader's final relocation destination is uncertain. It is possible that a fader's final relocation destination is the same as its interim relocation destination, but the ORA was unable to confirm that this is in fact the case.

Table 15.
Final Destination of Movers by Federal AGI Amount

State or Region	Below \$200,000		\$200,000 to \$500,000		Above \$500,000	
	Number	% of Total	Number	% of Total	Number	% of Total
Florida	47	28.3%	35	19.6%	43	45.2%
Massachusetts	31	18.7%	53	29.6%	21	22.1 %
Other Northeast ¹	22	13.3%	25	14%	*	*
South ²	20	12%	23	12.8%	*	*
West and Midwest ³	17	10.2%	21	11.7%	*	*
Rhode Island/Unknown ⁴	29	17.5%	22	12.3%	*	*
Total Movers	166	100%	179	100%	95	100%

*Insufficient observations to allow for disclosure.

¹Other Northeast: Connecticut, Delaware, Maine, Maryland, New Hampshire, New Jersey, New York, Pennsylvania, Vermont, and Washington D.C.

²South: Alabama, Arkansas, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, and Virginia.

³West and Midwest: All other states excluding Florida, Massachusetts, Other Northeast, South and Rhode Island/Unknown.

⁴Rhode Island/Unknown: Part year resident return filed from a Rhode Island address or nonresident return filed without an identifiable state.

Table 16.
Interim Destination of Faders by Federal AGI Amounts

State or Region	Below \$200,000		\$200,000 to \$500,000		Above \$500,000	
	Number	% of Total	Number	% of Total	Number	% of Total
Florida	51	27.6%	26	12.5%	*	*
Massachusetts	32	17.3%	26	12.5%	*	*
Other Northeast ¹	27	14.6%	50	24%	18	27.7%
South ²	32	17.3%	41	19.7%	*	*
West and Midwest ³	23	12.4%	53	25.5%	16	24.6%
Rhode Island/Unknown ⁴	20	10.8%	12	5.8%	*	*
Total Faders	185	100%	208	100%	65	100%

*Insufficient observations to allow for disclosure.

¹Other Northeast: Connecticut, Delaware, Maine, Maryland, New Hampshire, New Jersey, New York, Pennsylvania, Vermont, and Washington D.C.

²South: Alabama, Arkansas, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, and Virginia.

³West and Midwest: All other states excluding Florida, Massachusetts, Other Northeast, South and Rhode Island/Unknown.

⁴Rhode Island/Unknown: Part year resident return filed from a Rhode Island address or nonresident return filed without an identifiable state.

is even starker. For movers, the relocation destinations of Florida and Massachusetts comprised over 75 percent of the total number of movers in this federal AGI category. However, the number of faders in the above \$500,000 federal AGI category that migrated to Florida or Massachusetts — at least on an interim basis — is so few that the number cannot be disclosed. In fact, the two regions that have a sufficient number of faders out of the total number of faders in the above \$500,000 federal AGI category to be disclosed are the other Northeast, and the West and Midwest regions. Those two regions, as well as the South, had an insufficient number of the total movers in the above \$500,000 federal AGI category to allow disclosure.

Interaction Between Age and Destination: Movers and Faders

The OMB requested that the ORA look at the interaction between age and relocation destination for the two

classifications for which relocation destination data were available, movers and faders. Because of the limited number of tax year 2007 TINs that would fall into each relocation destination in a given tax year, the ORA used the total number of tax year 2007 TINs that were classified as movers and faders in this analysis. The number of tax year 2007 TINs is 440 for movers and 458 for faders.

Table 17 shows the relocation destination for the 440 movers by age category. The age category listed in the table is the age computed from birth date data that was reported on the Rhode Island nonresident income tax return for the tax year in which the tax year 2007 resident TIN was classified as a mover. It is important to remember that movers continue to receive income from Rhode Island sources even though they file nonresident income tax returns.

The movers' age demographic shows an interesting pattern. In particular, movers who were older at the time of

Table 17.
Final Destination of Movers by Age Demographic

State or Region	Under 45		45 to 54		55 to 64		65 and Above	
	#	% of Total	#	% of Total	#	% of Total	#	% of Total
Florida	*	n/a	14	15.9%	37	31.4%	62	47.3%
Massachusetts	39	42.4%	31	35.2%	18	15.3%	15	11.5%
Other Northeast ¹	14	15.2%	*	n/a	16	13.6%	13	9.9%
South ²	*	n/a	*	n/a	21	17.8%	17	13%
West and Midwest ³	*	n/a	19	21.6%	11	9.3%	*	n/a
Rhode Island/Unknown ⁴	14	15.2%	*	n/a	15	12.7%	*	n/a
Total Movers	92	100%	88	100%	118	100%	131	100%

Only Movers for which an age could be determined are included in the table.

*Insufficient observations to allow for disclosure.

¹Other Northeast: Connecticut, Delaware, Maine, Maryland, New Hampshire, New Jersey, New York, Pennsylvania, Vermont, and Washington D.C.

²South: Alabama, Arkansas, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, and Virginia.

³West and Midwest: All other states excluding Florida, Massachusetts, Other Northeast, South and Rhode Island/Unknown.

⁴Rhode Island/Unknown: Part year resident return filed from a Rhode Island address or nonresident return filed without an identifiable state.

Table 18.
Interim Destination of Faders by Age Demographic

State or Region	Under 45		45 to 54		55 to 64		65 and Above	
	#	% of Total	#	% of Total	#	% of Total	#	% of Total
Florida	*	n/a	*	n/a	30	30.6%	37	34.6%
Massachusetts	22	18.6%	18	15.5%	*	n/a	17	15.9%
Other Northeast ¹	24	20.3%	26	22.4%	15	15.3%	25	23.4%
South ²	24	20.3%	20	17.2%	25	25.5%	13	12.1%
West and Midwest ³	33	28.0%	30	25.9%	17	17.3%	*	n/a
Rhode Island/Unknown ⁴	*	n/a	*	n/a	*	n/a	*	n/a
Total Faders	118	100%	116	100%	98	100%	107	100%

Only Faders for which an age could be determined are included in the table.

*Insufficient observations to allow for disclosure.

¹Other Northeast: Connecticut, Delaware, Maine, Maryland, New Hampshire, New Jersey, New York, Pennsylvania, Vermont, and Washington D.C.

²South: Alabama, Arkansas, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, and Virginia.

³West and Midwest: All other states excluding Florida, Massachusetts, Other Northeast, South and Rhode Island/Unknown.

⁴Rhode Island/Unknown: Part year resident return filed from a Rhode Island address or nonresident return filed without an identifiable state.

their relocation chose Florida as their final relocation destination, while movers who were younger at the time of their relocation decision chose Massachusetts as their final relocation destination. Thus, in the under 45 age category, 42.4 percent of movers migrated to Massachusetts, while the number that migrated to Florida was too few to disclose. In the age 45-54 category, the percentage of movers who relocated to Massachusetts declines to 35.2 percent, while the percentage that relocated to Florida rose to 15.9 percent. In spite of this increase, Florida as a final relocation destination trails the West and Midwest regions for the percentage of movers in the age 45-54 category that chose it as a final relocation destination.

For the age 55-64 category, the trends for Florida and Massachusetts reverse. In that age category, Florida becomes

the final relocation destination for most movers, while Massachusetts falls to third behind the South region. In the 65 and above age category, migration to Florida is at its strongest — with 47.3 percent of movers choosing the state as their final relocation destination, 13 percent migrating to the South region, and 11.5 percent going to Massachusetts.

Table 18 displays the interim relocation destination of the 458 faders by age category. These interim relocation destinations are the destination from which each tax year 2007 resident TIN filed a Rhode Island nonresident income tax return immediately before no longer filing any type of Rhode Island income tax return. In this analysis, the age used to determine the age category of the 458 faders was the age computed from the birth date information provided

when each fader last filed a Rhode Island nonresident income tax return.⁴ Essentially, the age categories in the table below reflect the age of the fader in the tax year immediately preceding the tax year in which the associated tax year 2007 resident TIN was classified as a fader. Note that faders have severed financial ties with Rhode Island.

The faders' age demographic regarding relocation destination is more consistent with movers than was the case when the relevant metric was federal AGI category. In particular, faders who were older at the time of the last filing of a Rhode Island nonresident income tax return filed that return from Florida, while faders who were younger at the time of the last filing of a nonresident income tax return were more uniformly distributed across all states — albeit somewhat less likely for Massachusetts. The percentage of all faders in the 55-64 and the 65 and above age categories who filed their last Rhode Island nonresident income tax return from Florida exceeds 30 percent. The highest percentage for the 55-64 age category for any other region is 25.5 percent in the South and, for the 65 and above age category, the highest percentage for any other region is 23.4 percent in the Northeast.

Summary

The ORA tracked all of the tax year 2007 TINs that reported federal AGI of \$200,000 and above and filed a Rhode Island resident income tax return in tax year 2007. The tracking period was tax year 2008 through tax year 2011. The ORA found that 86.5 percent of this tax year 2007 resident cohort continued to file Rhode Island resident income tax returns in each of the four following tax years, although the number of these returns reporting federal AGI of \$200,000 or more dropped by upwards of 35 percent in each succeeding tax year. Of the 13.5 percent of the tax year 2007 resident cohort that no longer filed a Rhode Island resident income tax return in any or all of the subsequent tax years, 22.3 percent were determined to be movers, 24.5 percent were classified as goners, 23.2 percent were classified as faders, 14.7 percent were found to have died in one of the subsequent tax years, and 15.3 percent were found to have inconsistent tax return filing behavior in tax years 2008 through 2011.

The 440 tax year 2007 resident TINs classified as movers were found to have migrated to Florida and Massachusetts

in approximately equal numbers and to be predominantly from the \$500,000 and below federal AGI category. The age range of movers was concentrated in the 55-64 and 65 and above categories. The 484 tax year 2007 resident TINs that were classified as goners were found to be predominantly from the \$200,000 to \$500,000 federal AGI category and the under 45 and 45-54 age ranges. The 458 tax year 2007 resident TINs classified as faders were found to have migrated to Florida and Massachusetts at a significantly lower rate before severing financial ties with Rhode Island. Faders were predominantly from the below \$200,000 and the \$200,000 to \$500,000 federal AGI categories and were nearly uniformly distributed across all age ranges.

The ORA examined the interaction between federal AGI amounts and choice of final or interim relocation destination for both movers and faders. For movers, a positive correlation between the federal AGI amount reported on each tax year 2007 resident TIN's Rhode Island nonresident income tax return filed at the time said TIN was classified a mover, and Florida as a final relocation destination was observed. For faders, the correlation between the federal AGI amount reported on each tax year 2007 resident TIN's Rhode Island nonresident income tax return filed in the year before said TIN was classified a fader was observed to be negative with respect to the selection of Florida as an interim relocation destination.

Finally, the ORA examined the interaction between the age of movers in the tax year in which the associated tax year 2007 resident TIN was classified as a mover and the final relocation destination of said mover. The ORA found that a strong positive correlation existed between the age category of a mover and his choice of Florida as a final relocation destination. The older the movers were when they migrated from Rhode Island, the higher the percentage who chose Florida as their final relocation destination.

Similarly, for faders, the ORA looked at the interaction between the age of faders in the tax year in which the associated tax year 2007 resident TIN last filed a Rhode Island nonresident income tax return immediately before being classified a fader and the interim relocation destination of said fader. As was the case with movers, a positive correlation was found between the age category of a fader and the percentage of faders who last filed a Rhode Island nonresident income tax return from Florida. The positive correlation between the age of a fader and Florida as the interim relocation destination wasn't as strong as it was for movers.

(Appendix begins on next page.)

⁴That approach is slightly different from that taken for Table 14. Table 14 used the age of the tax year 2007 resident TIN when it was classified as a fader. Thus, the age data in Table 14 is effectively one year later than the age data used in Table 18.

Appendix A.							
Possible Filing Outcomes of a Single TY 2007 TIN							
(R = Resident; NR = Nonresident; — = Missing; D = Death)							
Outcome Number	TY 2007	TY 2008	TY 2009	TY 2010	TY 2011	Number of IDs	Classification
1	R	R	R	R	R	12,629	Continual Resident
2	R	R	R	NR	R	4	Boomerang
3	R	R	NR	NR	R	2	Boomerang
4	R	NR	NR	NR	R	6	Boomerang
5	R	NR	NR	R	R	3	Boomerang
6	R	NR	R	R	R	5	Boomerang
7	R	R	NR	R	R	5	Boomerang
8	R	NR	R	NR	R	0	Boomerang
9	R	R	R	—	R	36	Gapper
10	R	R	—	—	R	59	Gapper
11	R	—	—	—	R	5	Gapper
12	R	—	—	R	R	7	Gapper
13	R	—	R	R	R	13	Gapper
14	R	R	—	R	R	84	Gapper
15	R	—	R	—	R	0	Gapper
16	R	R	NR	—	R	1	Gapper
17	R	R	—	NR	R	2	Gapper
18	R	—	NR	R	R	0	Gapper
19	R	—	R	NR	R	0	Gapper
20	R	NR	—	R	R	0	Gapper
21	R	NR	R	—	R	0	Gapper
22	R	NR	—	—	R	0	Gapper
23	R	NR	NR	—	R	0	Gapper
24	R	NR	—	NR	R	1	Gapper
25	R	—	NR	NR	R	0	Gapper
26	R	—	—	NR	R	1	Gapper
27	R	—	NR	—	R	0	Gapper
28	R	R	R	R	NR	197	Mover
29	R	R	R	NR	NR	107	Mover
30	R	R	NR	NR	NR	78	Mover
31	R	NR	NR	NR	NR	58	Mover
32	R	NR	NR	R	NR	1	Boomerang
33	R	NR	R	R	NR	0	Boomerang
34	R	R	NR	R	NR	2	Boomerang
35	R	NR	R	NR	NR	1	Boomerang
36	R	R	R	—	NR	2	Gapper
37	R	R	—	—	NR	5	Gapper
38	R	—	—	—	NR	0	Gapper
39	R	—	—	R	NR	0	Gapper
40	R	—	R	R	NR	0	Gapper
41	R	R	—	R	NR	2	Gapper
42	R	—	R	—	NR	0	Gapper
43	R	R	NR	—	NR	11	Gapper
44	R	R	—	NR	NR	1	Gapper
45	R	—	NR	R	NR	0	Gapper
46	R	—	R	NR	NR	0	Gapper

Appendix A.
Possible Filing Outcomes of a Single TY 2007 TIN
(continued)

(R = Resident; NR = Nonresident; — = Missing; D = Death)

Outcome Number	TY 2007	TY 2008	TY 2009	TY 2010	TY 2011	Number of IDs	Classification
47	R	NR	—	R	NR	0	Gapper
48	R	NR	R	—	NR	0	Gapper
49	R	NR	—	—	NR	2	Gapper
50	R	NR	NR	—	NR	2	Gapper
51	R	NR	—	NR	NR	5	Gapper
52	R	—	NR	NR	NR	2	Gapper
53	R	—	—	NR	NR	2	Gapper
54	R	—	NR	—	NR	0	Gapper
55	R	R	R	R	—	133	Goner
56	R	R	R	—	—	115	Goner
57	R	R	—	—	—	118	Goner
58	R	—	—	—	—	117	Goner
59	R	R	R	NR	—	103	Fader
60	R	R	NR	NR	—	21	Fader
61	R	NR	NR	NR	—	14	Fader
62	R	NR	NR	R	—	0	Goner
63	R	NR	R	R	—	0	Goner
64	R	R	NR	R	—	0	Goner
65	R	NR	R	NR	—	0	Fader
66	R	—	—	R	—	2	Gapper
67	R	—	R	R	—	1	Gapper
68	R	R	—	R	—	15	Gapper
69	R	—	R	—	—	4	Gapper
70	R	R	NR	—	—	119	Fader
71	R	R	—	NR	—	2	Gapper
72	R	—	NR	R	—	0	Gapper
73	R	—	R	NR	—	1	Gapper
74	R	NR	—	R	—	0	Gapper
75	R	NR	R	—	—	1	Goner
76	R	NR	—	—	—	169	Fader
77	R	NR	NR	—	—	32	Fader
78	R	NR	—	NR	—	2	Gapper
79	R	—	NR	NR	—	0	Gapper
80	R	—	—	NR	—	0	Gapper
81	R	—	NR	—	—	2	Gapper
82	R	R	R	R	D	66	Deceased
83	R	R	R	NR	D	0	Deceased
84	R	R	NR	NR	D	0	Deceased
85	R	NR	NR	NR	D	0	Deceased
86	R	NR	NR	R	D	0	Deceased
87	R	NR	R	R	D	0	Deceased
88	R	R	NR	R	D	0	Deceased
89	R	NR	R	NR	D	0	Deceased
90	R	R	R	—	D	4	Deceased
91	R	R	—	—	D	3	Deceased
92	R	—	—	—	D	1	Deceased

Appendix A.
Possible Filing Outcomes of a Single TY 2007 TIN
(continued)

(R = Resident; NR = Nonresident; — = Missing; D = Death)

Outcome Number	TY 2007	TY 2008	TY 2009	TY 2010	TY 2011	Number of IDs	Classification
93	R	—	—	R	D	0	Deceased
94	R	—	R	R	D	0	Deceased
95	R	R	—	R	D	0	Deceased
96	R	—	R	—	D	0	Deceased
97	R	R	NR	—	D	0	Deceased
98	R	R	—	NR	D	0	Deceased
99	R	—	NR	R	D	0	Deceased
100	R	—	R	NR	D	0	Deceased
101	R	NR	—	R	D	0	Deceased
102	R	NR	R	—	D	0	Deceased
103	R	NR	—	—	D	0	Deceased
104	R	NR	NR	—	D	0	Deceased
105	R	NR	—	NR	D	0	Deceased
106	R	—	NR	NR	D	0	Deceased
107	R	—	—	NR	D	0	Deceased
108	R	—	NR	—	D	0	Deceased
109	R	R	R	D		70	Deceased
110	R	R	NR	D		0	Deceased
111	R	R	—	D		6	Deceased
112	R	NR	NR	D		0	Deceased
113	R	NR	R	D		0	Deceased
114	R	NR	—	D		0	Deceased
115	R	—	—	D		2	Deceased
116	R	—	NR	D		0	Deceased
117	R	—	R	D		0	Deceased
118	R	R	D			77	Deceased
119	R	NR	D			0	Deceased
120	R	—	D			6	Deceased
121	R	D				54	Deceased

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