

North Dakota Sales and Use Tax Statistical Report

Third Quarter 2011

Covering Sales Occurring in
July, August, and September

		<u>Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2009</u>	<u>2010</u>	<u>2011</u>
First Quarter:	January, February, March	+3.8%	+2.7%	+33.6%
Second Quarter:	April, May, June	-3.8%	+14.6%	+31.5%
Third Quarter:	July, August, September	-10.7%	+28.0%	+38.6%
Fourth Quarter:	October, November, December	-7.9%	+31.2%	

Office of State Tax Commissioner

CORY FONG

TAX COMMISSIONER

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Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the third quarter of 2011. These taxable sales and taxable purchases are reported by businesses to the Office of State Tax Commissioner on quarterly or monthly sales tax returns.

Comparisons

Tables 2 and 4 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 4. (For an explanation of taxable sales and taxable purchases, see the *Definition of Terms* section of this report.)

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first four tables and is reported at the end of Tables 1 through 4.

Taxable sales and taxable purchases reported for the current quarter are also compared to the same quarter in the prior year in Table 5. This table compares activity by industry using the 2002 North American Industrial Classification System (NAICS). All returns, including consolidated and out-of-state returns, are contained in the industry comparisons on Table 5.

***Cautionary Note:** Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

Definition of Terms

Taxable Sales. Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

Taxable Purchases. Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods. Individuals purchasing items over the Internet on which sales tax is not charged, are obligated to report “taxable purchases” and remit the appropriate use tax.

Motor Vehicle Excise Tax. The State of North Dakota does *not* impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report *do not* include any data on automobile sales.

Consolidated. Taxable sales and taxable purchases from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, and 4. The consolidated data is excluded from any particular city or county in the first four tables in order to avoid over-reporting from some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 5.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following North American Industrial Classification System Codes (NAICS Codes) per the 2002 Manual have been included in the consolidated statewide line item:

NAICS Codes	Business Activity
2121	Coal Mining
2211	Electrical Power Generation, Transmission, and Distribution
2212	Natural Gas Distribution
486	Pipeline Transportation
517	Telecommunications

Out-of-State. Taxable sales and taxable purchases from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, and 4. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 5.

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TABLE 1

**Taxable Sales and Purchases
By County, Third Quarter 2011**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$5,542,320	\$262,355	\$5,804,675
Barnes	19,197,674	2,536,497	21,734,171
Benson	4,830,604	45,726	4,876,330
Billings	12,003,361	1,748,066	13,751,427
Bottineau	20,515,548	244,897	20,760,445
Bowman	14,749,366	505,418	15,254,784
Burke	8,276,460	17,861,374	26,137,834
Burleigh	429,070,505	23,373,858	452,444,363
Cass	687,847,991	65,324,068	753,172,059
Cavalier	10,358,566	834,540	11,193,106
Dickey	11,368,294	222,610	11,590,904
Divide	7,005,297	19,630	7,024,927
Dunn	9,760,653	483,482	10,244,135
Eddy	3,711,183	34,893	3,746,076
Emmons	6,795,488	166,809	6,962,297
Foster	16,266,830	622,824	16,889,654
Golden Valley	6,114,094	44,155	6,158,249
Grand Forks	281,104,519	19,134,269	300,238,788
Grant	3,702,670	15,142	3,717,812
Griggs	5,818,374	295,446	6,113,820
Hettinger	2,949,654	71,168	3,020,822
Kidder	2,753,564	18,254	2,771,818
LaMoure	12,037,701	115,462	12,153,163
Logan	4,105,576	177,855	4,283,431
McHenry	4,064,083	738,377	4,802,460
McIntosh	8,022,219	88,230	8,110,449
McKenzie	34,812,436	4,102,287	38,914,723
McLean	16,842,728	173,790	17,016,518
Mercer	14,640,427	78,817	14,719,244
Morton	59,090,625	5,295,770	64,386,395
Mountrail	46,579,016	10,039,226	56,618,242
Nelson	4,684,765	23,317	4,708,082
Oliver	857,673	37,281	894,954
Pembina	12,158,551	7,584,788	19,743,339
Pierce	15,522,912	2,139,290	17,662,202
Ramsey	46,085,785	850,672	46,936,457
Ransom	12,704,389	1,023,063	13,727,452
Renville	9,795,511	135,001	9,930,512
Richland	30,974,150	5,689,088	36,663,238
Rolette	9,337,507	141,433	9,478,940
Sargent	10,604,080	5,432,761	16,036,841
Sheridan	627,121	726	627,847
Sioux	207,640	1,199	208,839
Slope	268,460	1,344	269,804
Stark	218,110,346	12,209,671	230,320,017
Steele	2,228,558	1,452,572	3,681,130
Stutsman	63,489,189	4,648,279	68,137,468
Towner	3,551,158	48,518	3,599,676
Traill	12,588,668	1,923,722	14,512,390
Walsh	26,986,988	1,088,584	28,075,572
Ward	424,309,117	21,100,086	445,409,203
Wells	12,730,692	245,550	12,976,242
Williams	681,566,957	238,351,268	919,918,225
Subtotal In-State	\$3,369,328,043	\$458,803,508	\$3,828,131,551
Consolidated	\$135,673,505	\$52,568,942	\$188,242,447
Out-Of-State	\$1,050,556,800	\$428,839,218	\$1,479,396,018
Grand Total	\$4,555,558,348	\$940,211,668	\$5,495,770,016

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Third Quarters 2010 and 2011**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER	THIRD QUARTER	PERCENT CHANGE	THIRD QUARTER	THIRD QUARTER	PERCENT CHANGE
	2010	2011		2010	2011	
Adams	\$5,336,098	\$5,542,320	3.86%	\$5,482,008	\$5,804,675	5.89%
Barnes	17,400,575	19,197,674	10.33%	19,459,023	21,734,171	11.69%
Benson	5,259,281	4,830,604	-8.15%	5,287,514	4,876,330	-7.78%
Billings	11,628,903	12,003,361	3.22%	12,543,969	13,751,427	9.63%
Bottineau	17,851,464	20,515,548	14.92%	18,011,093	20,760,445	15.26%
Bowman	12,084,414	14,749,366	22.05%	13,051,162	15,254,784	16.88%
Burke	5,150,571	8,276,460	60.69%	11,767,315	26,137,834	122.12%
Burleigh	348,819,938	429,070,505	23.01%	368,595,528	452,444,363	22.75%
Cass	614,679,531	687,847,991	11.90%	681,412,662	753,172,059	10.53%
Cavalier	9,744,342	10,358,566	6.30%	10,639,864	11,193,106	5.20%
Dickey	9,268,981	11,368,294	22.65%	9,542,596	11,590,904	21.46%
Divide	5,378,442	7,005,297	30.25%	5,395,042	7,024,927	30.21%
Dunn	5,423,297	9,760,653	79.98%	6,085,064	10,244,135	68.35%
Eddy	2,985,606	3,711,183	24.30%	3,008,242	3,746,076	24.53%
Emmons	5,839,128	6,795,488	16.38%	6,133,395	6,962,297	13.51%
Foster	14,253,750	16,266,830	14.12%	14,930,971	16,889,654	13.12%
Golden Valley	5,270,601	6,114,094	16.00%	5,688,177	6,158,249	8.26%
Grand Forks	254,942,634	281,104,519	10.26%	269,852,271	300,238,788	11.26%
Grant	2,913,947	3,702,670	27.07%	2,937,521	3,717,812	26.56%
Griggs	4,936,111	5,818,374	17.87%	5,087,997	6,113,820	20.16%
Hettinger	2,913,321	2,949,654	1.25%	3,459,716	3,020,822	-12.69%
Kidder	3,957,838	2,753,564	-30.43%	3,968,282	2,771,818	-30.15%
LaMoure	11,155,232	12,037,701	7.91%	11,277,813	12,153,163	7.76%
Logan	2,650,449	4,105,576	54.90%	3,171,299	4,283,431	35.07%
McHenry	3,565,310	4,064,083	13.99%	4,239,584	4,802,460	13.28%
McIntosh	6,422,198	8,022,219	24.91%	6,535,608	8,110,449	24.10%
McKenzie	21,059,524	34,812,436	65.30%	22,547,696	38,914,723	72.59%
McLean	12,964,444	16,842,728	29.91%	13,327,045	17,016,518	27.68%
Mercer	12,335,297	14,640,427	18.69%	12,463,305	14,719,244	18.10%
Morton	48,891,065	59,090,625	20.86%	53,748,098	64,386,395	19.79%
Mountrail	25,231,281	46,579,016	84.61%	27,294,106	56,618,242	107.44%
Nelson	3,759,805	4,684,765	24.60%	3,786,160	4,708,082	24.35%
Oliver	854,430	857,673	0.38%	906,737	894,954	-1.30%
Pembina	11,865,001	12,158,551	2.47%	15,960,039	19,743,339	23.70%
Pierce	12,817,153	15,522,912	21.11%	14,848,866	17,662,202	18.95%
Ramsey	41,527,551	46,085,785	10.98%	42,185,141	46,936,457	11.26%
Ransom	9,644,834	12,704,389	31.72%	10,274,356	13,727,452	33.61%
Renville	11,234,636	9,795,511	-12.81%	11,340,333	9,930,512	-12.43%
Richland	29,160,524	30,974,150	6.22%	37,753,380	36,663,238	-2.89%
Rolette	7,997,301	9,337,507	16.76%	8,047,832	9,478,940	17.78%
Sargent	5,766,611	10,604,080	83.89%	12,173,680	16,036,841	31.73%
Sheridan	743,965	627,121	-15.71%	744,134	627,847	-15.63%
Sioux	130,268	207,640	59.39%	130,710	208,839	59.77%
Slope	187,019	268,460	43.55%	189,265	269,804	42.55%
Stark	135,002,273	218,110,346	61.56%	149,101,985	230,320,017	54.47%
Steele	2,058,444	2,228,558	8.26%	3,003,907	3,681,130	22.54%
Stutsman	55,619,215	63,489,189	14.15%	58,205,975	68,137,468	17.06%
Towner	2,836,478	3,551,158	25.20%	2,900,760	3,599,676	24.09%
Traill	10,816,206	12,588,668	16.39%	11,758,316	14,512,390	23.42%
Walsh	23,542,206	26,986,988	14.63%	24,503,650	28,075,572	14.58%
Ward	283,588,140	424,309,117	49.62%	309,026,061	445,409,203	44.13%
Wells	9,845,353	12,730,692	29.31%	10,051,516	12,976,242	29.10%
Williams	376,469,097	681,566,957	81.04%	459,833,303	919,918,225	100.05%
Subtotal In-State	\$2,545,780,083	\$3,369,328,043	32.35%	\$2,823,670,072	\$3,828,131,551	35.57%
Consolidated and Out-Of-State	802,640,813	1,186,230,305	47.79%	1,142,848,118	1,667,638,465	45.92%
Grand Total	\$3,348,420,896	\$4,555,558,348	36.05%	\$3,966,518,190	\$5,495,770,016	38.55%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Third Quarter 2011**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	749	\$1,738,915	\$48,150	\$1,787,065
Beach	1,019	5,521,144	43,996	5,565,140
Beulah	3,121	7,655,085	51,494	7,706,579
Bismarck	61,272	420,398,167	22,614,526	443,012,693
Bottineau	2,211	14,911,863	48,524	14,960,387
Bowman	1,650	13,654,421	343,136	13,997,557
Cando	1,115	2,909,728	48,018	2,957,746
Carrington	2,065	16,076,234	620,589	16,696,823
Casselton	2,329	6,763,672	52,868	6,816,540
Cavalier	1,302	4,758,599	6,114,424	10,873,023
Cooperstown	984	5,079,459	52,735	5,132,194
Crosby	1,070	6,420,219	8,150	6,428,369
Devils Lake	7,141	45,268,470	843,937	46,112,407
Dickinson	17,787	199,347,632	9,867,124	209,214,756
Ellendale	1,394	3,261,475	119,025	3,380,500
Fargo	105,549	597,003,644	57,502,525	654,506,169
Garrison	1,453	5,468,770	11,815	5,480,585
Grafton	4,284	15,049,111	843,527	15,892,638
Grand Forks	52,838	271,993,560	18,062,475	290,056,035
Harvey	1,783	10,455,257	217,523	10,672,780
Hazen	2,411	6,124,479	17,359	6,141,838
Hettinger	1,226	5,440,278	238,292	5,678,570
Hillsboro	1,603	4,017,547	68,198	4,085,745
Jamestown	15,427	61,684,826	3,716,164	65,400,990
Kenmare	1,096	7,184,936	115,972	7,300,908
Langdon	1,878	8,497,564	739,843	9,237,407
Larimore	1,346	1,138,685	145,110	1,283,795
Lincoln	2,406	760,198	1,657	761,855
Linton	1,097	2,924,094	153,330	3,077,424
Lisbon	2,154	11,154,009	88,777	11,242,786
Mandan	18,331	53,069,375	4,009,827	57,079,202
Mayville	1,858	4,672,422	1,415,527	6,087,949
Minot	40,888	411,298,196	18,946,381	430,244,577
New Rockford	1,391	3,091,588	29,315	3,120,903
New Town	1,925	11,565,319	137,290	11,702,609
Northwood	945	5,784,826	180,068	5,964,894
Oakes	1,856	7,362,554	89,758	7,452,312
Park River	1,403	4,176,759	44,549	4,221,308
Rolla	1,280	6,270,432	3,253	6,273,685
Rugby	2,876	15,390,197	2,138,795	17,528,992
Stanley	1,458	37,386,481	79,004	37,465,485
Tioga	1,230	61,938,275	124,959,376	186,897,651
Valley City	6,585	17,535,376	2,520,118	20,055,494
Wahpeton	7,766	23,434,667	5,065,517	28,500,184
Walhalla	996	2,015,997	744,637	2,760,634
Washburn	1,246	6,558,446	43,808	6,602,254
Watford City	1,744	32,377,904	718,636	33,096,540
West Fargo	25,830	67,436,916	5,361,374	72,798,290
Williston	14,716	608,510,650	113,377,941	721,888,591
Wishek	1,002	6,132,546	37,476	6,170,022
Subtotal 50 Cities	437,086	\$3,148,670,967	\$402,701,913	\$3,551,372,880
Remaining Cities	235,505	220,657,076	56,101,595	276,758,671
Total In-State	672,591	\$3,369,328,043	\$458,803,508	\$3,828,131,551
Consolidated		135,673,505	52,568,942	188,242,447
Out-Of-State		1,050,556,800	428,839,218	1,479,396,018
Grand Total In- and Out-Of-State		\$4,555,558,348	\$940,211,668	\$5,495,770,016

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Third Quarters 2010 and 2011**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER 2010	THIRD QUARTER 2011	PERCENT CHANGE	THIRD QUARTER 2010	THIRD QUARTER 2011	PERCENT CHANGE
Ashley	\$1,403,492	\$1,738,915	23.90%	\$1,439,869	\$1,787,065	24.11%
Beach	4,631,587	5,521,144	19.21%	5,048,848	5,565,140	10.23%
Beulah	6,602,850	7,655,085	15.94%	6,699,538	7,706,579	15.03%
Bismarck	344,725,339	420,398,167	21.95%	363,090,941	443,012,693	22.01%
Bottineau	13,357,709	14,911,863	11.63%	13,436,230	14,960,387	11.34%
Bowman	11,277,473	13,654,421	21.08%	11,520,658	13,997,557	21.50%
Cando	2,251,275	2,909,728	29.25%	2,315,557	2,957,746	27.73%
Carrington	14,040,630	16,076,234	14.50%	14,717,371	16,696,823	13.45%
Casselton	5,238,603	6,763,672	29.11%	5,274,481	6,816,540	29.24%
Cavalier	4,518,856	4,758,599	5.31%	8,265,469	10,873,023	31.55%
Cooperstown	4,354,869	5,079,459	16.64%	4,412,756	5,132,194	16.30%
Crosby	4,827,323	6,420,219	33.00%	4,835,309	6,428,369	32.95%
Devils Lake	40,978,742	45,268,470	10.47%	41,630,745	46,112,407	10.77%
Dickinson	122,783,401	199,347,632	62.36%	133,360,678	209,214,756	56.88%
Ellendale	2,762,525	3,261,475	18.06%	2,985,540	3,380,500	13.23%
Fargo	534,647,002	597,003,644	11.66%	590,107,717	654,506,169	10.91%
Garrison	4,462,141	5,468,770	22.56%	4,474,083	5,480,585	22.50%
Grafton	16,658,636	15,049,111	-9.66%	17,363,904	15,892,638	-8.47%
Grand Forks	246,444,433	271,993,560	10.37%	260,787,780	290,056,035	11.22%
Harvey	8,250,173	10,455,257	26.73%	8,407,184	10,672,780	26.95%
Hazen	4,915,370	6,124,479	24.60%	4,942,045	6,141,838	24.28%
Hettinger	5,239,218	5,440,278	3.84%	5,370,182	5,678,570	5.74%
Hillsboro	3,899,498	4,017,547	3.03%	3,912,719	4,085,745	4.42%
Jamestown	53,924,894	61,684,826	14.39%	55,910,433	65,400,990	16.97%
Kenmare	10,204,697	7,184,936	-29.59%	10,436,695	7,300,908	-30.05%
Langdon	7,800,918	8,497,564	8.93%	8,502,866	9,237,407	8.64%
Larimore	1,109,556	1,138,685	2.63%	1,150,127	1,283,795	11.62%
Lincoln	762,361	760,198	-0.28%	776,688	761,855	-1.91%
Linton	2,279,040	2,924,094	28.30%	2,363,120	3,077,424	30.23%
Lisbon	8,043,443	11,154,009	38.67%	8,087,464	11,242,786	39.01%
Mandan	44,053,766	53,069,375	20.47%	48,281,010	57,079,202	18.22%
Mayville	3,899,077	4,672,422	19.83%	4,446,216	6,087,949	36.92%
Minot	268,129,087	411,298,196	53.40%	292,908,514	430,244,577	46.89%
New Rockford	2,628,658	3,091,588	17.61%	2,646,796	3,120,903	17.91%
New Town	5,099,720	11,565,319	126.78%	5,628,344	11,702,609	107.92%
Northwood	5,296,928	5,784,826	9.21%	5,429,161	5,964,894	9.87%
Oakes	5,785,852	7,362,554	27.25%	5,820,734	7,452,312	28.03%
Park River	3,496,547	4,176,759	19.45%	3,522,727	4,221,308	19.83%
Rolla	5,450,074	6,270,432	15.05%	5,452,373	6,273,685	15.06%
Rugby	12,713,717	15,390,197	21.05%	14,744,389	17,528,992	18.89%
Stanley	16,369,511	37,386,481	128.39%	16,470,728	37,465,485	127.47%
Tioga	27,518,068	61,938,275	125.08%	78,607,295	186,897,651	137.76%
Valley City	15,723,644	17,535,376	11.52%	17,663,306	20,055,494	13.54%
Wahpeton	22,368,284	23,434,667	4.77%	30,462,600	28,500,184	-6.44%
Walhalla	1,834,021	2,015,997	9.92%	2,100,736	2,760,634	31.41%
Washburn	4,692,391	6,558,446	39.77%	4,746,442	6,602,254	39.10%
Watford City	20,012,176	32,377,904	61.79%	20,348,092	33,096,540	62.65%
West Fargo	61,118,765	67,436,916	10.34%	69,621,765	72,798,290	4.56%
Williston	346,719,149	608,510,650	75.51%	378,972,293	721,888,591	90.49%
Wishek	4,900,039	6,132,546	25.15%	4,977,072	6,170,022	23.97%
Subtotal 50 Cities	\$2,370,205,528	\$3,148,670,967	32.84%	\$2,614,477,590	\$3,551,372,880	35.83%
Remaining Cities	175,574,555	220,657,076	25.68%	209,192,482	276,758,671	32.30%
Total In-State	\$2,545,780,083	\$3,369,328,043	32.35%	\$2,823,670,072	\$3,828,131,551	35.57%
Consolidated and Out-Of-State	802,640,813	1,186,230,305	47.79%	1,142,848,118	1,667,638,465	45.92%
Grand Total In- and Out-Of-State	\$3,348,420,896	\$4,555,558,348	36.05%	\$3,966,518,190	\$5,495,770,016	38.55%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Third Quarters 2010 and 2011**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	THIRD QUARTER 2010	THIRD QUARTER 2011	
Mining and Oil Extraction	\$553,436,905	\$1,098,622,041	98.51%
Utilities	48,334,232	40,580,065	-16.04%
Construction	152,669,864	213,592,294	39.90%
Manufacturing	220,551,032	319,988,067	45.09%
Wholesale Trade	858,443,475	1,231,585,586	43.47%
Retail Trade	1,223,605,931	1,434,005,686	17.20%
Transportation and Warehousing	86,901,642	100,372,166	15.50%
Information Industries	145,468,088	159,492,548	9.64%
Finc, Ins. Real Estate, Rental & Leasing	154,484,654	258,277,809	67.19%
Professional, Scientific, Tech., & Mgmt Serv.	30,321,896	30,263,003	-0.19%
Educational, Health Care, and Social Serv.	16,656,167	13,573,935	-18.51%
Arts, Entertainment & Recreation	30,609,931	31,064,997	1.49%
Accommodation & Food Services	345,821,874	399,287,768	15.46%
Other Services	80,700,683	106,811,184	32.35%
Miscellaneous	18,511,816	58,252,867	214.68%
GRAND TOTAL	\$3,966,518,190	\$5,495,770,016	38.55%

NOTE: Classification by industry is based on 2002 North American Industry Classification System (NAICS)

Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis