

North Dakota Sales and Use Tax Statistical Report

Third Quarter 2012

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>2010</u>	<u>2011</u>	<u>2012</u>
First Quarter:	January, February, March	+2.7%	+33.6%	+52.3%
Second Quarter:	April, May, June	+14.6%	+31.5%	+41.5%
Third Quarter:	July, August, September	+28.0%	+38.6%	+22.4%
Fourth Quarter:	October, November, December	+31.2%	+48.7%	

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 2012. 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 2007 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 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 2012**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$5,943,911	\$224,423	\$6,168,334
Barnes	20,174,272	3,269,488	23,443,760
Benson	4,177,665	59,790	4,237,455
Billings	12,737,101	856,271	13,593,372
Bottineau	25,024,408	338,146	25,362,554
Bowman	13,360,862	584,508	13,945,370
Burke	8,769,542	15,097,120	23,866,662
Burleigh	455,308,100	31,017,602	486,325,702
Cass	737,047,473	87,153,175	824,200,648
Cavalier	15,166,214	469,961	15,636,175
Dickey	10,719,695	314,087	11,033,782
Divide	10,048,242	59,456	10,107,698
Dunn	8,803,648	729,625	9,533,273
Eddy	4,099,444	37,979	4,137,423
Emmons	4,856,537	393,773	5,250,310
Foster	16,154,758	501,754	16,656,512
Golden Valley	5,490,422	24,384	5,514,806
Grand Forks	299,639,770	22,024,583	321,664,353
Grant	4,001,118	27,265	4,028,383
Griggs	5,646,714	216,659	5,863,373
Hettinger	2,953,110	578,456	3,531,566
Kidder	3,023,327	23,142	3,046,469
LaMoure	11,946,079	138,606	12,084,685
Logan	3,803,941	72,849	3,876,790
McHenry	4,825,942	549,787	5,375,729
McIntosh	9,054,133	49,825	9,103,958
McKenzie	51,707,951	3,809,546	55,517,497
McLean	19,348,622	575,392	19,924,014
Mercer	14,796,309	71,014	14,867,323
Morton	66,536,019	7,352,030	73,888,049
Mountrail	72,000,808	387,665	72,388,473
Nelson	7,858,183	93,814	7,951,997
Oliver	989,021	366,666	1,355,687
Pembina	12,988,087	6,069,587	19,057,674
Pierce	17,754,422	1,210,251	18,964,673
Ramsey	46,101,298	1,775,999	47,877,297
Ransom	13,017,439	340,987	13,358,426
Renville	14,171,701	1,652,381	15,824,082
Richland	31,055,550	6,826,114	37,881,664
Rolette	10,817,711	100,445	10,918,156
Sargent	12,371,755	5,930,272	18,302,027
Sheridan	639,652	4,878	644,530
Sioux	196,805	1,663	198,468
Slope	277,025	1,757	278,782
Stark	302,897,169	16,830,851	319,728,020
Steele	2,340,557	807,779	3,148,336
Stutsman	67,595,694	3,901,277	71,496,971
Towner	3,008,385	118,750	3,127,135
Traill	12,602,147	1,021,497	13,623,644
Walsh	30,183,108	642,762	30,825,870
Ward	418,250,420	33,175,735	451,426,155
Wells	14,129,303	226,421	14,355,724
Williams	901,525,769	367,163,536	1,268,689,305
Subtotal In-State	\$3,847,937,338	\$625,271,783	\$4,473,209,121
Consolidated	\$271,187,735	\$81,020,511	\$352,208,246
Out-Of-State	\$1,441,978,651	\$467,748,582	\$1,909,727,233
Grand Total	\$5,561,103,724	\$1,174,040,876	\$6,735,144,600

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Third Quarters 2011 and 2012**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER 2011	THIRD QUARTER 2012	PERCENT CHANGE	THIRD QUARTER 2011	THIRD QUARTER 2012	PERCENT CHANGE
Adams	\$5,577,630	\$5,943,911	6.57%	\$5,839,985	\$6,168,334	5.62%
Barnes	19,276,901	20,174,272	4.66%	21,822,140	23,443,760	7.43%
Benson	4,869,840	4,177,665	-14.21%	4,917,163	4,237,455	-13.82%
Billings	12,145,266	12,737,101	4.87%	13,893,332	13,593,372	-2.16%
Bottineau	20,543,940	25,024,408	21.81%	20,788,837	25,362,554	22.00%
Bowman	14,855,345	13,360,862	-10.06%	15,360,763	13,945,370	-9.21%
Burke	8,276,686	8,769,542	5.95%	25,489,513	23,866,662	-6.37%
Burleigh	427,191,904	455,308,100	6.58%	450,071,954	486,325,702	8.06%
Cass	689,898,817	737,047,473	6.83%	753,397,860	824,200,648	9.40%
Cavalier	10,368,946	15,166,214	46.27%	11,203,486	15,636,175	39.57%
Dickey	11,142,652	10,719,695	-3.80%	11,365,262	11,033,782	-2.92%
Divide	7,080,825	10,048,242	41.91%	7,100,455	10,107,698	42.35%
Dunn	8,441,274	8,803,648	4.29%	8,911,928	9,533,273	6.97%
Eddy	3,716,886	4,099,444	10.29%	3,751,779	4,137,423	10.28%
Emmons	6,824,102	4,856,537	-28.83%	6,990,911	5,250,310	-24.90%
Foster	16,266,830	16,154,758	-0.69%	16,889,654	16,656,512	-1.38%
Golden Valley	6,146,619	5,490,422	-10.68%	6,190,774	5,514,806	-10.92%
Grand Forks	281,349,138	299,639,770	6.50%	300,465,297	321,664,353	7.06%
Grant	3,702,670	4,001,118	8.06%	3,717,812	4,028,383	8.35%
Griggs	5,835,977	5,646,714	-3.24%	6,139,083	5,863,373	-4.49%
Hettinger	2,941,492	2,953,110	0.39%	3,096,094	3,531,566	14.07%
Kidder	3,065,824	3,023,327	-1.39%	3,084,078	3,046,469	-1.22%
LaMoure	11,394,178	11,946,079	4.84%	11,478,595	12,084,685	5.28%
Logan	4,106,965	3,803,941	-7.38%	4,284,820	3,876,790	-9.52%
McHenry	4,168,827	4,825,942	15.76%	4,907,204	5,375,729	9.55%
McIntosh	8,057,395	9,054,133	12.37%	8,145,625	9,103,958	11.77%
McKenzie	34,931,138	51,707,951	48.03%	39,822,980	55,517,497	39.41%
McLean	16,964,003	19,348,622	14.06%	17,137,793	19,924,014	16.26%
Mercer	14,668,613	14,796,309	0.87%	14,747,266	14,867,323	0.81%
Morton	59,502,286	66,536,019	11.82%	65,134,983	73,888,049	13.44%
Mountrail	57,422,531	72,000,808	25.39%	57,677,670	72,388,473	25.51%
Nelson	6,008,885	7,858,183	30.78%	6,036,517	7,951,997	31.73%
Oliver	847,581	989,021	16.69%	884,862	1,355,687	53.21%
Pembina	12,114,504	12,988,087	7.21%	19,699,292	19,057,674	-3.26%
Pierce	15,525,042	17,754,422	14.36%	17,664,332	18,964,673	7.36%
Ramsey	46,126,376	46,101,298	-0.05%	46,977,048	47,877,297	1.92%
Ransom	12,718,550	13,017,439	2.35%	13,741,613	13,358,426	-2.79%
Renville	9,871,562	14,171,701	43.56%	10,111,243	15,824,082	56.50%
Richland	31,190,052	31,055,550	-0.43%	36,879,323	37,881,664	2.72%
Rolette	9,307,408	10,817,711	16.23%	9,448,841	10,918,156	15.55%
Sargent	10,617,899	12,371,755	16.52%	16,050,660	18,302,027	14.03%
Sheridan	627,121	639,652	2.00%	627,847	644,530	2.66%
Sioux	208,010	196,805	-5.39%	209,209	198,468	-5.13%
Slope	291,337	277,025	-4.91%	292,681	278,782	-4.75%
Stark	217,948,220	302,897,169	38.98%	233,189,478	319,728,020	37.11%
Steele	2,258,006	2,340,557	3.66%	3,710,578	3,148,336	-15.15%
Stutsman	63,401,585	67,595,694	6.62%	68,049,864	71,496,971	5.07%
Towner	3,551,996	3,008,385	-15.30%	3,600,514	3,127,135	-13.15%
Traill	12,588,668	12,602,147	0.11%	14,496,280	13,623,644	-6.02%
Walsh	26,046,543	30,183,108	15.88%	27,135,127	30,825,870	13.60%
Ward	364,351,801	418,250,420	14.79%	402,295,307	451,426,155	12.21%
Wells	12,916,226	14,129,303	9.39%	13,161,776	14,355,724	9.07%
Williams	692,834,626	901,525,769	30.12%	931,859,313	1,268,689,305	36.15%
Subtotal In-State	\$3,332,087,498	\$3,847,937,338	15.48%	\$3,799,946,801	\$4,473,209,121	17.72%
Consolidated and Out-Of-State	1,215,078,293	1,713,166,386	40.99%	1,702,451,373	2,261,935,479	32.86%
Grand Total	\$4,547,165,791	\$5,561,103,724	22.30%	\$5,502,398,174	\$6,735,144,600	22.40%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Third Quarter 2012**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	749	\$1,784,209	\$33,733	\$1,817,942
Beach	1,019	4,870,211	17,370	4,887,581
Beulah	3,121	7,973,502	46,811	8,020,313
Bismarck	61,272	443,103,381	30,612,560	473,715,941
Bottineau	2,211	16,133,414	76,521	16,209,935
Bowman	1,650	12,306,143	418,804	12,724,947
Cando	1,115	2,423,225	105,656	2,528,881
Carrington	2,065	15,937,468	500,987	16,438,455
Casselton	2,329	6,388,510	66,666	6,455,176
Cavalier	1,302	5,590,660	5,746,655	11,337,315
Cooperstown	984	4,837,952	62,651	4,900,603
Crosby	1,070	9,384,445	16,680	9,401,125
Devils Lake	7,141	45,269,162	1,770,588	47,039,750
Dickinson	17,787	266,138,868	13,492,568	279,631,436
Ellendale	1,394	2,660,668	225,764	2,886,432
Fargo	105,549	641,185,207	70,482,334	711,667,541
Garrison	1,453	6,138,205	8,413	6,146,618
Grafton	4,284	19,900,788	461,825	20,362,613
Grand Forks	52,838	288,425,199	21,525,725	309,950,924
Harvey	1,783	12,074,007	209,838	12,283,845
Hazen	2,411	5,774,882	23,928	5,798,810
Hettinger	1,226	5,838,249	143,436	5,981,685
Hillsboro	1,603	5,012,991	64,349	5,077,340
Jamestown	15,427	65,778,842	3,033,731	68,812,573
Kenmare	1,096	10,314,868	66,326	10,381,194
Langdon	1,878	10,939,015	354,105	11,293,120
Larimore	1,346	1,152,568	73,302	1,225,870
Lincoln	2,406	855,861	5,354	861,215
Linton	1,097	2,472,938	90,916	2,563,854
Lisbon	2,154	11,485,377	149,092	11,634,469
Mandan	18,331	60,798,740	6,206,179	67,004,919
Mayville	1,858	4,144,395	566,511	4,710,906
Minot	40,888	402,285,194	32,157,975	434,443,169
New Rockford	1,391	2,995,711	22,014	3,017,725
New Town	1,925	21,868,643	61,465	21,930,108
Northwood	945	7,523,168	94,790	7,617,958
Oakes	1,856	7,442,940	78,086	7,521,026
Park River	1,403	5,167,311	42,712	5,210,023
Rolla	1,280	7,128,962	33,044	7,162,006
Rugby	2,876	17,656,781	1,196,242	18,853,023
Stanley	1,458	41,835,477	163,301	41,998,778
Tioga	1,230	87,185,492	217,516,632	304,702,124
Valley City	6,585	18,365,307	3,226,468	21,591,775
Wahpeton	7,766	22,499,789	6,372,317	28,872,106
Walhalla	996	2,008,748	23,155	2,031,903
Washburn	1,246	8,220,801	21,268	8,242,069
Watford City	1,744	48,660,049	1,261,557	49,921,606
West Fargo	25,830	72,280,285	13,164,449	85,444,734
Williston	14,716	803,294,280	149,510,060	952,804,340
Wishek	1,002	7,119,849	16,092	7,135,941
Subtotal 50 Cities	437,086	\$3,580,632,737	\$581,621,005	\$4,162,253,742
Remaining Cities	235,505	267,304,601	43,650,778	310,955,379
Total In-State	672,591	\$3,847,937,338	\$625,271,783	\$4,473,209,121
Consolidated		271,187,735	81,020,511	352,208,246
Out-Of-State		1,441,978,651	467,748,582	1,909,727,233
Grand Total In- and Out-Of-State		\$5,561,103,724	\$1,174,040,876	\$6,735,144,600

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Third Quarters 2011 and 2012**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER 2011	THIRD QUARTER 2012	PERCENT CHANGE	THIRD QUARTER 2011	THIRD QUARTER 2012	PERCENT CHANGE
Ashley	\$1,774,091	\$1,784,209	0.57%	\$1,822,241	\$1,817,942	-0.24%
Beach	5,553,669	4,870,211	-12.31%	5,597,665	4,887,581	-12.69%
Beulah	7,683,271	7,973,502	3.78%	7,734,601	8,020,313	3.69%
Bismarck	418,487,656	443,103,381	5.88%	440,569,851	473,715,941	7.52%
Bottineau	14,924,743	16,133,414	8.10%	14,973,267	16,209,935	8.26%
Bowman	13,760,400	12,306,143	-10.57%	14,103,536	12,724,947	-9.77%
Cando	2,909,728	2,423,225	-16.72%	2,957,746	2,528,881	-14.50%
Carrington	16,076,234	15,937,468	-0.86%	16,696,823	16,438,455	-1.55%
Casselton	6,808,124	6,388,510	-6.16%	6,860,992	6,455,176	-5.91%
Cavalier	4,766,185	5,590,660	17.30%	10,880,609	11,337,315	4.20%
Cooperstown	5,071,677	4,837,952	-4.61%	5,132,072	4,900,603	-4.51%
Crosby	6,495,747	9,384,445	44.47%	6,503,897	9,401,125	44.55%
Devils Lake	45,309,061	45,269,162	-0.09%	46,152,998	47,039,750	1.92%
Dickinson	199,198,644	266,138,868	33.60%	212,284,928	279,631,436	31.72%
Ellendale	3,024,632	2,660,668	-12.03%	3,143,657	2,886,432	-8.18%
Fargo	599,872,380	641,185,207	6.89%	655,513,617	711,667,541	8.57%
Garrison	5,468,770	6,138,205	12.24%	5,480,585	6,146,618	12.15%
Grafton	14,034,064	19,900,788	41.80%	14,877,591	20,362,613	36.87%
Grand Forks	272,214,429	288,425,199	5.96%	290,258,794	309,950,924	6.78%
Harvey	10,640,791	12,074,007	13.47%	10,858,314	12,283,845	13.13%
Hazen	6,124,479	5,774,882	-5.71%	6,141,838	5,798,810	-5.59%
Hettinger	5,475,588	5,838,249	6.62%	5,713,880	5,981,685	4.69%
Hillsboro	4,017,547	5,012,991	24.78%	4,069,635	5,077,340	24.76%
Jamestown	61,596,989	65,778,842	6.79%	65,313,153	68,812,573	5.36%
Kenmare	7,184,936	10,314,868	43.56%	7,300,908	10,381,194	42.19%
Langdon	8,498,034	10,939,015	28.72%	9,237,877	11,293,120	22.25%
Larimore	1,138,685	1,152,568	1.22%	1,283,795	1,225,870	-4.51%
Lincoln	760,199	855,861	12.58%	800,379	861,215	7.60%
Linton	2,952,708	2,472,938	-16.25%	3,106,038	2,563,854	-17.46%
Lisbon	11,145,801	11,485,377	3.05%	11,234,578	11,634,469	3.56%
Mandan	53,481,036	60,798,740	13.68%	57,827,790	67,004,919	15.87%
Mayville	4,672,422	4,144,395	-11.30%	6,087,949	4,710,906	-22.62%
Minot	351,336,505	402,285,194	14.50%	387,126,306	434,443,169	12.22%
New Rockford	3,097,291	2,995,711	-3.28%	3,126,606	3,017,725	-3.48%
New Town	11,566,871	21,868,643	89.06%	11,704,161	21,930,108	87.37%
Northwood	5,788,318	7,523,168	29.97%	5,968,386	7,617,958	27.64%
Oakes	7,373,108	7,442,940	0.95%	7,462,866	7,521,026	0.78%
Park River	4,212,065	5,167,311	22.68%	4,256,614	5,210,023	22.40%
Rolla	6,240,333	7,128,962	14.24%	6,243,586	7,162,006	14.71%
Rugby	15,392,327	17,656,781	14.71%	17,531,122	18,853,023	7.54%
Stanley	37,406,458	41,835,477	11.84%	37,485,462	41,998,778	12.04%
Tioga	62,268,272	87,185,492	40.02%	187,309,601	304,702,124	62.67%
Valley City	17,598,403	18,365,307	4.36%	20,127,263	21,591,775	7.28%
Wahpeton	23,439,371	22,499,789	-4.01%	28,505,182	28,872,106	1.29%
Walhalla	2,015,997	2,008,748	-0.36%	2,760,634	2,031,903	-26.40%
Washburn	6,568,538	8,220,801	25.15%	6,612,346	8,242,069	24.65%
Watford City	32,521,561	48,660,049	49.62%	34,029,752	49,921,606	46.70%
West Fargo	66,523,613	72,280,285	8.65%	71,920,765	85,444,734	18.80%
Williston	619,949,409	803,294,280	29.57%	733,918,816	952,804,340	29.82%
Wishek	6,132,546	7,119,849	16.10%	6,170,022	7,135,941	15.66%
Subtotal 50 Cities	\$3,100,553,706	\$3,580,632,737	15.48%	\$3,522,781,094	\$4,162,253,742	18.15%
Remaining Cities	231,533,792	267,304,601	15.45%	277,165,707	310,955,379	12.19%
Total In-State	\$3,332,087,498	\$3,847,937,338	15.48%	\$3,799,946,801	\$4,473,209,121	17.72%
Consolidated and Out-Of-State	1,215,078,293	1,713,166,386	40.99%	1,702,451,373	2,261,935,479	32.86%
Grand Total In- and Out-Of-State	\$4,547,165,791	\$5,561,103,724	22.30%	\$5,502,398,174	\$6,735,144,600	22.40%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Third Quarters 2011 and 2012**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	THIRD QUARTER 2011	THIRD QUARTER 2012	
Mining and Oil Extraction	\$1,093,190,105	\$1,370,682,485	25.38%
Utilities	40,572,133	63,179,954	55.72%
Construction	217,883,949	318,341,967	46.11%
Manufacturing	321,486,787	381,540,411	18.68%
Wholesale Trade	1,232,891,159	1,611,851,096	30.74%
Retail Trade	1,443,060,590	1,632,845,680	13.15%
Transportation and Warehousing	103,990,288	99,545,480	-4.27%
Information Industries	159,691,431	180,697,906	13.15%
Finc, Ins. Real Estate, Rental & Leasing	263,327,994	356,928,949	35.55%
Professional, Scientific, Tech., & Mgmt Serv.	31,102,162	35,279,354	13.43%
Educational, Health Care, and Social Serv.	13,602,489	12,581,464	-7.51%
Arts, Entertainment & Recreation	31,114,615	33,561,332	7.86%
Accommodation & Food Services	403,616,062	458,030,678	13.48%
Other Services	107,192,548	128,956,518	20.30%
Miscellaneous	39,675,862	51,121,326	28.85%
GRAND TOTAL	\$5,502,398,174	\$6,735,144,600	22.40%

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