

# *North Dakota Sales and Use Tax Statistical Report*

## **Second Quarter 2014**

Covering Sales Occurring in  
April, May and June

		<u>Percent Change in Taxable Sales &amp; Purchases From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2012</u>	<u>2013</u>	<u>2014</u>
First Quarter:	January, February, March	+52.3%	+1.6%	+4.4%
Second Quarter:	April, May, June	+41.5%	-2.4%	+11.4
Third Quarter:	July, August, September	+22.4%	+2.4%	
Fourth Quarter:	October, November, December	+9.7%	+0.0%	

### **Office of State Tax Commissioner**

RYAN RAUSCHENBERGER

TAX COMMISSIONER

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# Office of State Tax Commissioner

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# Introduction

## Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the second quarter of 2014. 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 2012 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:

<b>NAICS Codes</b>	<b>Business Activity</b>
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, Second Quarter 2014**

<b>COUNTIES</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Adams	\$6,445,915	\$938,117	\$7,384,032
Barnes	20,930,008	1,888,442	22,818,450
Benson	4,029,796	125,862	4,155,658
Billings	5,948,710	810,167	6,758,877
Bottineau	36,176,451	343,163	36,519,614
Bowman	14,225,251	1,421,477	15,646,728
Burke	3,621,461	12,684,660	16,306,121
Burleigh	464,467,891	25,536,870	490,004,761
Cass	751,300,037	76,416,645	827,716,682
Cavalier	9,591,215	464,338	10,055,553
Dickey	11,054,167	211,247	11,265,414
Divide	9,144,200	18,374	9,162,574
Dunn	13,758,709	559,380	14,318,089
Eddy	3,512,513	39,445	3,551,958
Emmons	5,066,430	377,529	5,443,959
Foster	16,331,180	987,673	17,318,853
Golden Valley	5,697,399	131,454	5,828,853
Grand Forks	298,092,960	13,793,497	311,886,457
Grant	4,068,147	14,977	4,083,124
Griggs	4,792,342	206,033	4,998,375
Hettinger	2,562,788	313,715	2,876,503
Kidder	3,340,366	58,460	3,398,826
LaMoure	8,719,574	107,230	8,826,804
Logan	3,349,398	77,105	3,426,503
McHenry	5,226,273	925,439	6,151,712
McIntosh	8,802,682	51,480	8,854,162
McKenzie	76,647,930	5,298,555	81,946,485
McLean	18,392,795	258,618	18,651,413
Mercer	16,399,311	164,018	16,563,329
Morton	75,367,747	8,098,162	83,465,909
Mountrail	77,788,426	989,948	78,778,374
Nelson	4,201,673	6,234	4,207,907
Oliver	986,065	81,473	1,067,538
Pembina	11,946,065	6,393,878	18,339,943
Pierce	14,090,251	1,571,418	15,661,669
Ramsey	46,202,880	1,586,525	47,789,405
Ransom	12,595,468	1,071,990	13,667,458
Renville	11,351,043	3,108,023	14,459,066
Richland	31,737,989	6,444,009	38,181,998
Rolette	10,321,896	38,204	10,360,100
Sargent	6,684,885	6,042,582	12,727,467
Sheridan	598,142	14,031	612,173
Sioux	187,915	625	188,540
Slope	263,976	2,815	266,791
Stark	358,868,407	16,912,818	375,781,225
Steele	1,943,726	1,156,628	3,100,354
Stutsman	66,301,134	3,460,973	69,762,107
Towner	2,957,588	21,285	2,978,873
Traill	12,150,327	1,060,399	13,210,726
Walsh	25,375,576	970,519	26,346,095
Ward	392,681,218	17,384,721	410,065,939
Wells	13,270,420	180,068	13,450,488
Williams	870,250,124	302,134,969	1,172,385,093
Subtotal In-State	\$3,879,818,840	\$522,956,267	\$4,402,775,107
Consolidated	\$415,375,024	\$77,623,748	\$492,998,772
Out-Of-State	\$1,668,909,045	\$464,330,977	\$2,133,240,022
Grand Total	\$5,964,102,909	\$1,064,910,992	\$7,029,013,901

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
By County, Second Quarters 2013 and 2014**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2013	2014		2013	2014	
Adams	\$5,330,355	\$6,445,915	20.93%	\$5,680,471	\$7,384,032	29.99%
Barnes	21,953,864	20,930,008	-4.66%	25,236,257	22,818,450	-9.58%
Benson	4,221,841	4,029,796	-4.55%	4,308,115	4,155,658	-3.54%
Billings	5,885,435	5,948,710	1.08%	7,087,549	6,758,877	-4.64%
Bottineau	19,710,014	36,176,451	83.54%	20,031,506	36,519,614	82.31%
Bowman	14,027,913	14,225,251	1.41%	14,528,969	15,646,728	7.69%
Burke	9,627,599	3,621,461	-62.38%	19,121,365	16,306,121	-14.72%
Burleigh	463,553,531	464,467,891	0.20%	489,267,753	490,004,761	0.15%
Cass	711,620,970	751,300,037	5.58%	784,646,169	827,716,682	5.49%
Cavalier	10,868,513	9,591,215	-11.75%	11,433,716	10,055,553	-12.05%
Dickey	12,290,059	11,054,167	-10.06%	12,620,134	11,265,414	-10.73%
Divide	8,802,932	9,144,200	3.88%	8,854,314	9,162,574	3.48%
Dunn	10,118,004	13,758,709	35.98%	10,445,534	14,318,089	37.07%
Eddy	3,375,802	3,512,513	4.05%	3,461,510	3,551,958	2.61%
Emmons	4,927,060	5,066,430	2.83%	5,056,475	5,443,959	7.66%
Foster	18,985,451	16,331,180	-13.98%	19,651,721	17,318,853	-11.87%
Golden Valley	6,889,594	5,697,399	-17.30%	6,927,891	5,828,853	-15.86%
Grand Forks	289,068,794	298,092,960	3.12%	304,873,709	311,886,457	2.30%
Grant	4,672,584	4,068,147	-12.94%	4,704,367	4,083,124	-13.21%
Griggs	5,718,759	4,792,342	-16.20%	5,797,979	4,998,375	-13.79%
Hettinger	2,554,385	2,562,788	0.33%	2,768,169	2,876,503	3.91%
Kidder	3,350,776	3,340,366	-0.31%	3,368,305	3,398,826	0.91%
LaMoure	13,166,624	8,719,574	-33.78%	13,331,837	8,826,804	-33.79%
Logan	2,864,665	3,349,398	16.92%	3,050,955	3,426,503	12.31%
McHenry	6,583,146	5,226,273	-20.61%	6,875,923	6,151,712	-10.53%
McIntosh	7,987,198	8,802,682	10.21%	8,063,683	8,854,162	9.80%
McKenzie	50,411,494	76,647,930	52.04%	63,001,487	81,946,485	30.07%
McLean	19,083,465	18,392,795	-3.62%	19,429,143	18,651,413	-4.00%
Mercer	15,138,179	16,399,311	8.33%	15,395,463	16,563,329	7.59%
Morton	69,381,500	75,367,747	8.63%	78,676,055	83,465,909	6.09%
Mountrail	65,467,153	77,788,426	18.82%	65,998,637	78,778,374	19.36%
Nelson	5,513,844	4,201,673	-23.80%	5,531,113	4,207,907	-23.92%
Oliver	1,181,340	986,065	-16.53%	1,458,092	1,067,538	-26.79%
Pembina	12,248,506	11,946,065	-2.47%	16,406,967	18,339,943	11.78%
Pierce	14,385,750	14,090,251	-2.05%	15,663,570	15,661,669	-0.01%
Ramsey	46,682,273	46,202,880	-1.03%	47,033,192	47,789,405	1.61%
Ransom	14,639,423	12,595,468	-13.96%	15,069,748	13,667,458	-9.31%
Renville	11,212,491	11,351,043	1.24%	11,947,014	14,459,066	21.03%
Richland	36,311,026	31,737,989	-12.59%	43,122,024	38,181,998	-11.46%
Rolette	9,941,259	10,321,896	3.83%	9,982,604	10,360,100	3.78%
Sargent	11,694,076	6,684,885	-42.84%	18,673,202	12,727,467	-31.84%
Sheridan	661,896	598,142	-9.63%	665,794	612,173	-8.05%
Sioux	193,456	187,915	-2.86%	196,501	188,540	-4.05%
Slope	229,968	263,976	14.79%	232,509	266,791	14.74%
Stark	300,425,141	358,868,407	19.45%	321,528,714	375,781,225	16.87%
Steele	2,741,871	1,943,726	-29.11%	3,816,345	3,100,354	-18.76%
Stutsman	74,644,478	66,301,134	-11.18%	78,267,722	69,762,107	-10.87%
Towner	2,608,142	2,957,588	13.40%	2,645,534	2,978,873	12.60%
Traill	14,966,432	12,150,327	-18.82%	15,679,458	13,210,726	-15.75%
Walsh	29,784,442	25,375,576	-14.80%	30,456,396	26,346,095	-13.50%
Ward	371,060,268	392,681,218	5.83%	405,858,390	410,065,939	1.04%
Wells	12,396,990	13,270,420	7.05%	14,806,270	13,450,488	-9.16%
Williams	780,312,070	870,250,124	11.53%	1,033,871,586	1,172,385,093	13.40%
Subtotal In-State	\$3,641,472,801	\$3,879,818,840	6.55%	\$4,136,607,906	\$4,402,775,107	6.43%
Consolidated and Out-Of-State	1,756,361,156	2,084,284,069	18.67%	2,175,652,486	2,626,238,794	20.71%
Grand Total	\$5,397,833,957	\$5,964,102,909	10.49%	\$6,312,260,392	\$7,029,013,901	11.35%

**TABLE 3**

**Taxable Sales and Taxable Purchases  
Largest 50 Cities, Second Quarter 2014**

<b>CITIES</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Ashley	\$1,755,185	\$22,291	\$1,777,476
Beach	5,043,090	108,096	5,151,186
Beulah	8,356,007	91,698	8,447,705
Bismarck	462,062,636	25,383,008	487,445,644
Bottineau	14,808,291	75,152	14,883,443
Bowman	13,374,940	1,001,628	14,376,568
Cando	2,391,881	9,001	2,400,882
Carrington	16,087,395	986,770	17,074,165
Casselton	5,786,026	106,615	5,892,641
Cavalier	4,894,422	6,277,101	11,171,523
Cooperstown	3,928,162	84,716	4,012,878
Crosby	7,883,973	13,319	7,897,292
Devils Lake	45,393,311	1,575,450	46,968,761
Dickinson	336,389,377	14,985,032	351,374,409
Ellendale	2,957,789	124,572	3,082,361
Fargo	646,449,092	61,275,826	707,724,918
Garrison	6,774,054	20,975	6,795,029
Grafton	18,596,856	669,380	19,266,236
Grand Forks	286,782,500	13,003,960	299,786,460
Harvey	11,865,558	129,347	11,994,905
Hazen	7,061,044	68,098	7,129,142
Hettinger	6,337,064	322,025	6,659,089
Hillsboro	5,033,612	649,088	5,682,700
Jamestown	64,424,346	2,494,556	66,918,902
Kenmare	8,977,928	1,243,188	10,221,116
Langdon	8,429,754	382,460	8,812,214
Larimore	1,227,891	67,228	1,295,119
Lincoln	1,002,336	1,673	1,004,009
Linton	3,125,558	64,701	3,190,259
Lisbon	9,995,546	31,571	10,027,117
Mandan	70,024,121	7,447,705	77,471,826
Mayville	3,859,918	211,189	4,071,107
Minot	374,852,972	14,789,710	389,642,682
New Rockford	3,004,460	17,246	3,021,706
New Town	23,910,981	78,301	23,989,282
Northwood	7,791,615	254,877	8,046,492
Oakes	7,436,425	69,684	7,506,109
Park River	3,898,291	83,118	3,981,409
Rolla	6,052,455	6,178	6,058,633
Rugby	13,822,076	1,562,302	15,384,378
Stanley	46,417,824	489,717	46,907,541
Tioga	92,134,083	157,661,395	249,795,478
Valley City	18,815,952	1,756,839	20,572,791
Wahpeton	23,117,744	6,036,450	29,154,194
Walhalla	1,268,990	11,722	1,280,712
Washburn	7,508,860	87,333	7,596,193
Watford City	65,925,735	2,676,367	68,602,102
West Fargo	84,274,513	12,710,299	96,984,812
Williston	768,306,621	143,683,633	911,990,254
Wishek	6,886,943	29,189	6,916,132
Subtotal 50 Cities	\$3,646,506,203	\$480,931,779	\$4,127,437,982
Remaining Cities	233,312,637	42,024,488	275,337,125
Total In-State	\$3,879,818,840	\$522,956,267	\$4,402,775,107
Consolidated	415,375,024	77,623,748	492,998,772
Out-Of-State	1,668,909,045	464,330,977	2,133,240,022
Grand Total In- and Out-Of-State	\$5,964,102,909	\$1,064,910,992	\$7,029,013,901

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
Largest 50 Cities, Second Quarters 2013 and 2014**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER 2013	SECOND QUARTER 2014	PERCENT CHANGE	SECOND QUARTER 2013	SECOND QUARTER 2014	PERCENT CHANGE
Ashley	\$1,788,851	\$1,755,185	-1.88%	\$1,809,421	\$1,777,476	-1.77%
Beach	6,387,340	5,043,090	-21.05%	6,417,505	5,151,186	-19.73%
Beulah	7,778,131	8,356,007	7.43%	7,932,301	8,447,705	6.50%
Bismarck	461,257,393	462,062,636	0.17%	486,364,682	487,445,644	0.22%
Bottineau	13,894,601	14,808,291	6.58%	13,976,882	14,883,443	6.49%
Bowman	12,916,555	13,374,940	3.55%	13,340,952	14,376,568	7.76%
Cando	2,032,459	2,391,881	17.68%	2,059,924	2,400,882	16.55%
Carrington	18,615,900	16,087,395	-13.58%	19,281,687	17,074,165	-11.45%
Casselton	6,895,669	5,786,026	-16.09%	6,996,019	5,892,641	-15.77%
Cavalier	4,702,336	4,894,422	4.08%	8,655,503	11,171,523	29.07%
Cooperstown	4,907,396	3,928,162	-19.95%	4,968,231	4,012,878	-19.23%
Crosby	7,757,930	7,883,973	1.62%	7,771,517	7,897,292	1.62%
Devils Lake	46,045,107	45,393,311	-1.42%	46,378,917	46,968,761	1.27%
Dickinson	277,032,645	336,389,377	21.43%	296,320,260	351,374,409	18.58%
Ellendale	3,869,806	2,957,789	-23.57%	4,024,371	3,082,361	-23.41%
Fargo	611,846,027	646,449,092	5.66%	671,617,391	707,724,918	5.38%
Garrison	6,603,173	6,774,054	2.59%	6,644,002	6,795,029	2.27%
Grafton	22,202,513	18,596,856	-16.24%	22,733,487	19,266,236	-15.25%
Grand Forks	278,117,250	286,782,500	3.12%	293,589,503	299,786,460	2.11%
Harvey	12,770,669	11,865,558	-7.09%	12,952,240	11,994,905	-7.39%
Hazen	6,249,262	7,061,044	12.99%	6,346,127	7,129,142	12.34%
Hettinger	5,236,714	6,337,064	21.01%	5,487,993	6,659,089	21.34%
Hillsboro	5,923,111	5,033,612	-15.02%	5,969,957	5,682,700	-4.81%
Jamestown	72,742,482	64,424,346	-11.44%	75,083,967	66,918,902	-10.87%
Kenmare	9,170,402	8,977,928	-2.10%	9,305,857	10,221,116	9.84%
Langdon	9,472,297	8,429,754	-11.01%	9,849,837	8,812,214	-10.53%
Larimore	1,400,469	1,227,891	-12.32%	1,490,238	1,295,119	-13.09%
Lincoln	848,803	1,002,336	18.09%	863,828	1,004,009	16.23%
Linton	3,131,387	3,125,558	-0.19%	3,201,812	3,190,259	-0.36%
Lisbon	12,461,603	9,995,546	-19.79%	12,549,147	10,027,117	-20.10%
Mandan	64,686,815	70,024,121	8.25%	73,567,835	77,471,826	5.31%
Mayville	4,708,675	3,859,918	-18.03%	5,154,293	4,071,107	-21.02%
Minot	355,355,539	374,852,972	5.49%	386,768,129	389,642,682	0.74%
New Rockford	2,798,024	3,004,460	7.38%	2,865,667	3,021,706	5.45%
New Town	21,301,092	23,910,981	12.25%	21,361,732	23,989,282	12.30%
Northwood	7,232,058	7,791,615	7.74%	7,347,176	8,046,492	9.52%
Oakes	7,632,543	7,436,425	-2.57%	7,736,460	7,506,109	-2.98%
Park River	3,778,009	3,898,291	3.18%	3,828,221	3,981,409	4.00%
Rolla	6,412,222	6,052,455	-5.61%	6,429,095	6,058,633	-5.76%
Rugby	14,284,623	13,822,076	-3.24%	15,557,915	15,384,378	-1.12%
Stanley	34,467,758	46,417,824	34.67%	34,730,927	46,907,541	35.06%
Tioga	80,288,402	92,134,083	14.75%	226,602,600	249,795,478	10.24%
Valley City	19,729,293	18,815,952	-4.63%	22,993,757	20,572,791	-10.53%
Wahpeton	24,710,278	23,117,744	-6.44%	30,838,541	29,154,194	-5.46%
Walhalla	1,574,983	1,268,990	-19.43%	1,591,859	1,280,712	-19.55%
Washburn	8,393,945	7,508,860	-10.54%	8,499,776	7,596,193	-10.63%
Watford City	45,141,118	65,925,735	46.04%	52,770,691	68,602,102	30.00%
West Fargo	76,709,865	84,274,513	9.86%	83,592,243	96,984,812	16.02%
Williston	690,331,711	768,306,621	11.30%	797,422,491	911,990,254	14.37%
Wishek	6,021,756	6,886,943	14.37%	6,077,671	6,916,132	13.80%
Subtotal 50 Cities	\$3,409,616,990	\$3,646,506,203	6.95%	\$3,859,720,637	\$4,127,437,982	6.94%
Remaining Cities	231,855,811	233,312,637	0.63%	276,887,269	275,337,125	-0.56%
Total In-State	\$3,641,472,801	\$3,879,818,840	6.55%	\$4,136,607,906	\$4,402,775,107	6.43%
Consolidated and Out-Of-State	1,756,361,156	2,084,284,069	18.67%	2,175,652,486	2,626,238,794	20.71%
Grand Total In- and Out-Of-State	\$5,397,833,957	\$5,964,102,909	10.49%	\$6,312,260,392	\$7,029,013,901	11.35%

**TABLE 5**

**Comparison of Taxable Sales and Purchases  
By Industry, Second Quarters 2013 and 2014**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	SECOND QUARTER 2013	SECOND QUARTER 2014	
Mining and Oil Extraction	\$1,071,263,999	\$1,260,971,844	17.71%
Utilities	76,965,484	42,679,550	-44.55%
Construction	225,102,491	213,278,837	-5.25%
Manufacturing	307,474,463	377,668,630	22.83%
Wholesale Trade	1,593,296,684	1,839,773,599	15.47%
Retail Trade	1,640,723,234	1,763,517,071	7.48%
Transportation and Warehousing	85,617,941	124,975,171	45.97%
Information Industries	198,024,126	198,583,931	0.28%
Finc, Ins. Real Estate, Rental & Leasing	387,606,582	428,339,121	10.51%
Professional, Scientific, Tech., & Mgmt Serv.	42,539,799	38,461,639	-9.59%
Educational, Health Care, and Social Serv.	16,486,025	14,919,632	-9.50%
Arts, Entertainment & Recreation	25,448,355	27,831,705	9.37%
Accommodation & Food Services	441,604,113	491,307,821	11.26%
Other Services	128,788,425	145,591,576	13.05%
Miscellaneous	71,318,671	61,113,774	-14.31%
<b>GRAND TOTAL</b>	<b>\$6,312,260,392</b>	<b>\$7,029,013,901</b>	<b>11.35%</b>

NOTE: Classification by industry is based on 2012 North American Industry Classification System (NAICS)

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