

North Dakota Sales and Use Tax Statistical Report

Fourth Quarter 2010

Covering Sales Occurring in
October, November, and December

		<u>Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2008</u>	<u>2009</u>	<u>2010</u>
First Quarter:	January, February, March	+12.9%	+3.8%	+2.7%
Second Quarter:	April, May, June	+21.4%	-3.8%	+14.6%
Third Quarter:	July, August, September	+28.0%	-10.7%	+28.0%
Fourth Quarter:	October, November, December	+20.1%	-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 fourth quarter of 2010. 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, Fourth Quarter 2010**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$5,181,738	\$98,315	\$5,280,053
Barnes	17,773,148	2,105,753	19,878,901
Benson	4,667,993	360,930	5,028,923
Billings	1,856,786	357,375	2,214,161
Bottineau	17,523,608	648,121	18,171,729
Bowman	11,923,437	1,248,946	13,172,383
Burke	4,726,156	19,289,497	24,015,653
Burleigh	366,026,832	20,036,845	386,063,677
Cass	626,180,987	72,647,213	698,828,200
Cavalier	8,124,259	355,732	8,479,991
Dickey	9,468,820	333,689	9,802,509
Divide	6,118,956	14,707	6,133,663
Dunn	6,131,349	1,986,016	8,117,365
Eddy	3,240,048	127,713	3,367,761
Emmons	4,578,836	274,776	4,853,612
Foster	12,602,384	746,564	13,348,948
Golden Valley	3,911,219	115,584	4,026,803
Grand Forks	272,332,327	16,234,961	288,567,288
Grant	3,081,092	65,176	3,146,268
Griggs	4,819,743	116,817	4,936,560
Hettinger	3,161,822	96,845	3,258,667
Kidder	2,988,292	104,157	3,092,449
LaMoure	13,615,882	301,350	13,917,232
Logan	3,699,439	71,465	3,770,904
McHenry	3,893,615	672,787	4,566,402
McIntosh	7,998,400	143,586	8,141,986
McKenzie	22,170,599	2,099,025	24,269,624
McLean	12,027,121	312,094	12,339,215
Mercer	12,214,332	377,528	12,591,860
Morton	50,411,394	6,046,374	56,457,768
Mountrail	28,392,686	778,465	29,171,151
Nelson	3,275,508	107,296	3,382,804
Oliver	810,380	408,810	1,219,190
Pembina	11,593,038	5,056,190	16,649,228
Pierce	12,008,978	972,774	12,981,752
Ramsey	41,215,211	951,893	42,167,104
Ransom	11,613,025	672,432	12,285,457
Renville	8,203,766	294,303	8,498,069
Richland	30,381,071	7,037,480	37,418,551
Rolette	7,582,858	77,978	7,660,836
Sargent	7,616,988	4,434,120	12,051,108
Sheridan	625,068	1,657	626,725
Sioux	95,939	62,137	158,076
Slope	440,037	37,870	477,907
Stark	144,984,008	14,459,012	159,443,020
Steele	2,134,301	541,587	2,675,888
Stutsman	57,334,811	4,138,517	61,473,328
Towner	2,988,769	178,070	3,166,839
Traill	10,658,637	657,403	11,316,040
Walsh	21,311,307	1,274,664	22,585,971
Ward	296,533,268	26,548,503	323,081,771
Wells	9,165,175	322,329	9,487,504
Williams	419,148,325	104,720,949	523,869,274
Subtotal In-State	\$2,650,563,768	\$321,124,380	\$2,971,688,148
Consolidated	\$123,002,948	\$63,372,923	\$186,375,871
Out-Of-State	<u>\$777,956,625</u>	<u>\$198,143,662</u>	<u>976,100,287</u>
Grand Total	\$3,551,523,341	\$582,640,965	\$4,134,164,306

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Fourth Quarters 2009 and 2010**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	2009	2010		2009	2010	
Adams	\$4,535,078	\$5,181,738	14.26%	\$4,765,528	\$5,280,053	10.80%
Barnes	16,937,536	17,773,148	4.93%	18,534,384	19,878,901	7.25%
Benson	4,116,595	4,667,993	13.39%	4,189,157	5,028,923	20.05%
Billings	1,246,906	1,856,786	48.91%	1,349,052	2,214,161	64.13%
Bottineau	14,820,406	17,523,608	18.24%	15,163,340	18,171,729	19.84%
Bowman	10,728,794	11,923,437	11.13%	11,452,446	13,172,383	15.02%
Burke	3,538,271	4,726,156	33.57%	7,026,576	24,015,653	241.78%
Burleigh	336,429,295	366,026,832	8.80%	353,651,564	386,063,677	9.16%
Cass	598,798,177	626,180,987	4.57%	660,771,412	698,828,200	5.76%
Cavalier	7,763,059	8,124,259	4.65%	7,968,846	8,479,991	6.41%
Dickey	9,316,785	9,468,820	1.63%	9,575,335	9,802,509	2.37%
Divide	4,321,811	6,118,956	41.58%	4,357,403	6,133,663	40.76%
Dunn	3,870,264	6,131,349	58.42%	4,262,206	8,117,365	90.45%
Eddy	2,717,849	3,240,048	19.21%	2,888,196	3,367,761	16.60%
Emmons	4,595,849	4,578,836	-0.37%	4,895,732	4,853,612	-0.86%
Foster	11,985,791	12,602,384	5.14%	12,742,402	13,348,948	4.76%
Golden Valley	4,418,431	3,911,219	-11.48%	4,531,972	4,026,803	-11.15%
Grand Forks	260,679,631	272,332,327	4.47%	276,572,749	288,567,288	4.34%
Grant	2,725,369	3,081,092	13.05%	2,751,496	3,146,268	14.35%
Griggs	4,788,763	4,819,743	0.65%	4,977,865	4,936,560	-0.83%
Hettinger	2,615,362	3,161,822	20.89%	2,992,191	3,258,667	8.91%
Kidder	2,461,981	2,988,292	21.38%	2,545,592	3,092,449	21.48%
LaMoure	11,578,895	13,615,882	17.59%	11,733,411	13,917,232	18.61%
Logan	3,617,569	3,699,439	2.26%	3,674,289	3,770,904	2.63%
McHenry	3,826,479	3,893,615	1.75%	4,314,417	4,566,402	5.84%
McIntosh	6,416,833	7,998,400	24.65%	6,519,026	8,141,986	24.90%
McKenzie	13,794,533	22,170,599	60.72%	14,931,139	24,269,624	62.54%
McLean	11,042,262	12,027,121	8.92%	11,290,294	12,339,215	9.29%
Mercer	11,309,578	12,214,332	8.00%	11,427,947	12,591,860	10.18%
Morton	41,857,120	50,411,394	20.44%	46,250,122	56,457,768	22.07%
Mountrail	14,937,445	28,392,686	90.08%	15,837,741	29,171,151	84.19%
Nelson	3,322,433	3,275,508	-1.41%	3,441,085	3,382,804	-1.69%
Oliver	851,891	810,380	-4.87%	1,070,041	1,219,190	13.94%
Pembina	10,818,947	11,593,038	7.15%	13,067,750	16,649,228	27.41%
Pierce	10,602,924	12,008,978	13.26%	11,689,888	12,981,752	11.05%
Ramsey	36,037,200	41,215,211	14.37%	36,560,154	42,167,104	15.34%
Ransom	10,079,015	11,613,025	15.22%	10,976,727	12,285,457	11.92%
Renville	6,911,618	8,203,766	18.70%	7,569,443	8,498,069	12.27%
Richland	28,300,381	30,381,071	7.35%	34,163,440	37,418,551	9.53%
Rolette	7,026,336	7,582,858	7.92%	7,195,638	7,660,836	6.47%
Sargent	4,038,499	7,616,988	88.61%	11,632,294	12,051,108	3.60%
Sheridan	615,406	625,068	1.57%	616,387	626,725	1.68%
Sioux	126,575	95,939	-24.20%	127,873	158,076	23.62%
Slope	402,908	440,037	9.22%	413,640	477,907	15.54%
Stark	104,541,168	144,984,008	38.69%	115,759,659	159,443,020	37.74%
Steele	1,943,130	2,134,301	9.84%	2,905,165	2,675,888	-7.89%
Stutsman	55,794,995	57,334,811	2.76%	59,482,136	61,473,328	3.35%
Towner	2,415,459	2,988,769	23.74%	2,517,374	3,166,839	25.80%
Traill	8,982,240	10,658,637	18.66%	9,256,385	11,316,040	22.25%
Walsh	18,503,535	21,311,307	15.17%	19,673,339	22,585,971	14.80%
Ward	246,054,136	296,533,268	20.52%	262,531,588	323,081,771	23.06%
Wells	8,135,191	9,165,175	12.66%	8,526,638	9,487,504	11.27%
Williams	186,799,589	419,148,325	124.38%	228,922,739	523,869,274	128.84%
Subtotal In-State	\$2,184,096,293	\$2,650,563,768	21.36%	\$2,392,043,213	\$2,971,688,148	24.23%
Consolidated and Out-Of-State	594,171,244	900,959,573	51.63%	759,552,228	1,162,476,158	53.05%
Grand Total	\$2,778,267,537	\$3,551,523,341	27.83%	\$3,151,595,441	\$4,134,164,306	31.18%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Fourth Quarter 2010**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,442,505	\$122,975	\$1,565,480
Beach	1,116	3,308,221	100,834	3,409,055
Beulah	3,152	6,159,769	309,605	6,469,374
Bismarck	55,532	362,922,529	18,811,090	381,733,619
Bottineau	2,336	12,460,033	115,908	12,575,941
Bowman	1,600	10,983,394	1,081,520	12,064,914
Cando	1,342	2,409,305	172,868	2,582,173
Carrington	2,268	12,229,800	745,303	12,975,103
Casselton	1,855	5,962,961	66,930	6,029,891
Cavalier	1,537	4,560,915	4,274,953	8,835,868
Cooperstown	1,053	4,143,747	57,653	4,201,400
Crosby	1,089	5,513,454	8,062	5,521,516
Devils Lake	7,222	40,632,841	948,414	41,581,255
Dickinson	16,010	132,955,177	12,992,902	145,948,079
Ellendale	1,559	2,309,754	200,883	2,510,637
Fargo	90,599	553,633,698	63,738,265	617,371,963
Garrison	1,318	3,715,360	35,207	3,750,567
Grafton	4,516	14,333,649	674,321	15,007,970
Grand Forks	49,321	264,073,228	15,194,926	279,268,154
Harvey	1,989	7,811,863	272,777	8,084,640
Hazen	2,457	5,318,356	67,162	5,385,518
Hettinger	1,307	5,008,506	90,422	5,098,928
Hillsboro	1,563	3,760,786	79,499	3,840,285
Jamestown	15,527	55,576,596	3,046,948	58,623,544
Kenmare	1,081	7,645,142	152,104	7,797,246
Langdon	2,101	6,998,388	249,587	7,247,975
Larimore	1,433	1,170,802	55,818	1,226,620
Lincoln	1,730	591,439	37,510	628,949
Linton	1,321	2,159,411	51,868	2,211,279
Lisbon	2,292	9,889,651	126,377	10,016,028
Mandan	16,718	44,758,971	4,945,760	49,704,731
Mayville	1,953	4,150,115	35,182	4,185,297
Minot	36,567	282,964,576	25,756,042	308,720,618
New Rockford	1,463	2,609,645	76,787	2,686,432
New Town	1,367	4,627,718	537,025	5,164,743
Northwood	959	5,186,159	99,982	5,286,141
Oakes	1,979	6,192,274	123,179	6,315,453
Park River	1,535	3,864,136	23,730	3,887,866
Rolla	1,417	5,346,642	36,682	5,383,324
Rugby	2,939	11,906,635	962,567	12,869,202
Stanley	1,279	19,484,015	178,606	19,662,621
Tioga	1,125	30,297,204	54,809,076	85,106,280
Valley City	6,826	16,423,285	2,019,840	18,443,125
Wahpeton	8,586	22,565,265	6,620,773	29,186,038
Walhalla	1,057	1,819,459	648,071	2,467,530
Washburn	1,389	5,224,578	44,407	5,268,985
Watford City	1,435	21,211,719	1,248,983	22,460,702
West Fargo	14,940	54,721,625	6,083,534	60,805,159
Williston	12,512	386,406,869	49,742,934	436,149,803
Wishek	1,122	6,357,470	18,360	6,375,830
Subtotal 50 Cities	394,276	\$2,485,799,640	\$277,894,211	\$2,763,693,851
Remaining Cities	247,924	164,764,128	43,230,169	207,994,297
Total In-State	642,200	\$2,650,563,768	\$321,124,380	\$2,971,688,148
Consolidated		123,002,948	63,372,923	186,375,871
Out-Of-State		777,956,625	198,143,662	976,100,287
Grand Total In- and Out-Of-State		\$3,551,523,341	\$582,640,965	\$4,134,164,306

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Fourth Quarters 2009 and 2010**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	2009	2010		2009	2010	
Ashley	\$1,249,160	\$1,442,505	15.48%	\$1,332,336	\$1,565,480	17.50%
Beach	4,086,504	3,308,221	-19.05%	4,199,419	3,409,055	-18.82%
Beulah	6,358,617	6,159,769	-3.13%	6,428,272	6,469,374	0.64%
Bismarck	333,868,851	362,922,529	8.70%	350,517,825	381,733,619	8.91%
Bottineau	11,460,126	12,460,033	8.73%	11,674,286	12,575,941	7.72%
Bowman	9,834,767	10,983,394	11.68%	10,372,021	12,064,914	16.32%
Cando	1,868,322	2,409,305	28.96%	1,966,527	2,582,173	31.31%
Carrington	11,775,786	12,229,800	3.86%	12,531,134	12,975,103	3.54%
Casselton	4,781,226	5,962,961	24.72%	4,860,226	6,029,891	24.07%
Cavalier	4,164,445	4,560,915	9.52%	5,954,711	8,835,868	48.38%
Cooperstown	4,098,989	4,143,747	1.09%	4,168,848	4,201,400	0.78%
Crosby	3,863,176	5,513,454	42.72%	3,872,445	5,521,516	42.58%
Devils Lake	35,410,508	40,632,841	14.75%	35,926,735	41,581,255	15.74%
Dickinson	99,448,830	132,955,177	33.69%	108,686,731	145,948,079	34.28%
Ellendale	2,449,094	2,309,754	-5.69%	2,585,352	2,510,637	-2.89%
Fargo	532,420,082	553,633,698	3.98%	585,841,154	617,371,963	5.38%
Garrison	3,369,776	3,715,360	10.26%	3,406,062	3,750,567	10.11%
Grafton	12,396,156	14,333,649	15.63%	13,136,701	15,007,970	14.24%
Grand Forks	252,832,553	264,073,228	4.45%	268,296,267	279,268,154	4.09%
Harvey	6,578,567	7,811,863	18.75%	6,747,920	8,084,640	19.81%
Hazen	4,234,253	5,318,356	25.60%	4,280,328	5,385,518	25.82%
Hettinger	4,399,591	5,008,506	13.84%	4,630,041	5,098,928	10.13%
Hillsboro	2,860,385	3,760,786	31.48%	2,897,880	3,840,285	32.52%
Jamestown	54,110,771	55,576,596	2.71%	57,220,149	58,623,544	2.45%
Kenmare	5,230,898	7,645,142	46.15%	5,556,080	7,797,246	40.34%
Langdon	6,042,738	6,998,388	15.81%	6,205,585	7,247,975	16.80%
Larimore	1,111,105	1,170,802	5.37%	1,203,022	1,226,620	1.96%
Lincoln	464,334	591,439	27.37%	464,699	628,949	35.35%
Linton	2,074,304	2,159,411	4.10%	2,161,052	2,211,279	2.32%
Lisbon	8,329,404	9,889,651	18.73%	8,396,705	10,016,028	19.29%
Mandan	37,944,285	44,758,971	17.96%	41,478,482	49,704,731	19.83%
Mayville	3,546,130	4,150,115	17.03%	3,608,473	4,185,297	15.99%
Minot	235,969,327	282,964,576	19.92%	251,375,283	308,720,618	22.81%
New Rockford	2,435,962	2,609,645	7.13%	2,559,848	2,686,432	4.94%
New Town	2,697,879	4,627,718	71.53%	3,168,379	5,164,743	63.01%
Northwood	4,364,218	5,186,159	18.83%	4,483,737	5,286,141	17.90%
Oakes	6,203,021	6,192,274	-0.17%	6,312,881	6,315,453	0.04%
Park River	3,107,114	3,864,136	24.36%	3,151,746	3,887,866	23.36%
Rolla	4,942,621	5,346,642	8.17%	5,006,425	5,383,324	7.53%
Rugby	10,480,463	11,906,635	13.61%	11,518,163	12,869,202	11.73%
Stanley	10,325,297	19,484,015	88.70%	10,553,321	19,662,621	86.32%
Tioga	11,921,952	30,297,204	154.13%	34,826,877	85,106,280	144.37%
Valley City	15,348,106	16,423,285	7.01%	16,900,430	18,443,125	9.13%
Wahpeton	21,005,546	22,565,265	7.43%	26,336,611	29,186,038	10.82%
Walhalla	1,597,387	1,819,459	13.90%	1,895,213	2,467,530	30.20%
Washburn	4,672,186	5,224,578	11.82%	4,726,423	5,268,985	11.48%
Watford City	13,053,203	21,211,719	62.50%	13,553,662	22,460,702	65.72%
West Fargo	50,945,553	54,721,625	7.41%	56,304,058	60,805,159	7.99%
Williston	173,471,761	386,406,869	122.75%	192,669,041	436,149,803	126.37%
Wishek	5,009,361	6,357,470	26.91%	5,027,569	6,375,830	26.82%
Subtotal 50 Cities	\$2,050,214,690	\$2,485,799,640	21.25%	\$2,230,977,135	\$2,763,693,851	23.88%
Remaining Cities	133,881,603	164,764,128	23.07%	161,066,078	207,994,297	29.14%
Total In-State	\$2,184,096,293	\$2,650,563,768	21.36%	\$2,392,043,213	\$2,971,688,148	24.23%
Consolidated and Out-Of-State	594,171,244	900,959,573	51.63%	759,552,228	1,162,476,158	53.05%
Grand Total In- and Out-Of-State	\$2,778,267,537	\$3,551,523,341	27.83%	\$3,151,595,441	\$4,134,164,306	31.18%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Fourth Quarters 2009 and 2010**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FOURTH QUARTER 2009	FOURTH QUARTER 2010	
Mining and Oil Extraction	\$182,332,899	\$490,021,205	168.75%
Utilities	57,358,318	38,163,735	-33.46%
Construction	127,861,595	156,730,222	22.58%
Manufacturing	156,712,203	186,387,085	18.94%
Wholesale Trade	639,951,316	1,027,982,901	60.63%
Retail Trade	1,239,246,039	1,353,709,206	9.24%
Transportation and Warehousing	21,145,818	66,656,187	215.22%
Information Industries	165,815,293	147,969,574	-10.76%
Financ. Ins. Real Estate, Rental & Leasing	96,871,051	147,904,485	52.68%
Professional, Scientific, Tech., & Mgmt Serv.	36,491,807	37,591,398	3.01%
Educational, Health Care, and Social Serv.	20,658,701	20,877,222	1.06%
Arts, Entertainment & Recreation	14,748,449	16,301,885	10.53%
Accommodation & Food Services	295,240,702	324,852,805	10.03%
Other Services	78,228,707	90,083,665	15.15%
Miscellaneous	18,932,543	28,932,731	52.82%
GRAND TOTAL	\$3,151,595,441	\$4,134,164,306	31.18%

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