

# *North Dakota Sales and Use Tax Statistical Report*

## **First Quarter 2011**

Covering Sales Occurring in  
January, February, and March

		<u>Percent Change in Taxable Sales &amp; 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%	
Third Quarter:	July, August, September	-10.7%	+28.0%	
Fourth Quarter:	October, November, December	-7.9%	+31.2%	

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

CORY FONG

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 first 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:

<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, First Quarter 2011**

<b>COUNTIES</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Adams	\$3,472,926	\$92,584	\$3,565,510
Barnes	15,884,311	1,790,760	17,675,071
Benson	3,849,502	112,113	3,961,615
Billings	1,040,865	230,495	1,271,360
Bottineau	13,173,674	240,388	13,414,062
Bowman	11,518,537	409,596	11,928,133
Burke	3,521,490	16,848,516	20,370,006
Burleigh	290,682,972	13,306,929	303,989,901
Cass	499,091,663	44,549,428	543,641,091
Cavalier	7,209,063	344,584	7,553,647
Dickey	6,297,785	232,020	6,529,805
Divide	3,509,611	440,210	3,949,821
Dunn	4,933,272	1,354,495	6,287,767
Eddy	1,908,062	175,246	2,083,308
Emmons	3,581,289	93,313	3,674,602
Foster	9,480,846	730,640	10,211,486
Golden Valley	3,063,904	259,932	3,323,836
Grand Forks	209,673,846	8,828,804	218,502,650
Grant	2,653,246	32,185	2,685,431
Griggs	4,047,631	44,812	4,092,443
Hettinger	1,530,934	110,147	1,641,081
Kidder	1,723,683	10,640	1,734,323
LaMoure	8,406,908	356,644	8,763,552
Logan	2,539,688	55,456	2,595,144
McHenry	2,469,131	403,360	2,872,491
McIntosh	6,425,174	37,213	6,462,387
McKenzie	19,267,015	1,932,922	21,199,937
McLean	9,048,264	89,189	9,137,453
Mercer	8,993,910	109,170	9,103,080
Morton	37,154,726	3,525,488	40,680,214
Mountrail	29,413,609	1,161,844	30,575,453
Nelson	4,586,877	231,704	4,818,581
Oliver	597,756	53,519	651,275
Pembina	8,737,536	945,233	9,682,769
Pierce	10,524,210	446,218	10,970,428
Ramsey	33,309,843	316,108	33,625,951
Ransom	7,567,481	474,263	8,041,744
Renville	7,442,472	258,167	7,700,639
Richland	23,923,265	7,338,690	31,261,955
Rolette	6,160,514	38,797	6,199,311
Sargent	6,865,379	4,585,993	11,451,372
Sheridan	402,933	2,817	405,750
Sioux	135,558	2,022	137,580
Slope	158,037	1,012	159,049
Stark	136,952,938	7,725,393	144,678,331
Steele	1,245,863	307,104	1,552,967
Stutsman	45,563,251	3,245,263	48,808,514
Towner	1,893,516	30,168	1,923,684
Traill	7,462,796	1,274,764	8,737,560
Walsh	15,986,756	657,616	16,644,372
Ward	246,133,949	18,514,622	264,648,571
Wells	6,041,855	75,810	6,117,665
Williams	437,794,092	112,816,453	550,610,545
Subtotal In-State	\$2,235,054,414	\$257,250,859	\$2,492,305,273
Consolidated	\$129,053,746	\$37,125,613	\$166,179,359
Out-Of-State	\$642,380,391	\$191,148,163	\$833,528,554
Grand Total	\$3,006,488,551	\$485,524,635	\$3,492,013,186

TABLE 2

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

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE
	2010	2011		2010	2011	
Adams	\$3,401,859	\$3,472,926	2.09%	\$3,519,119	\$3,565,510	1.32%
Barnes	13,844,986	15,884,311	14.73%	14,762,530	17,675,071	19.73%
Benson	2,663,150	3,849,502	44.55%	2,681,314	3,961,615	47.75%
Billings	580,132	1,040,865	79.42%	618,474	1,271,360	105.56%
Bottineau	11,400,603	13,173,674	15.55%	11,497,254	13,414,062	16.67%
Bowman	9,948,518	11,518,537	15.78%	10,232,213	11,928,133	16.57%
Burke	1,931,233	3,521,490	82.34%	9,520,554	20,370,006	113.96%
Burleigh	266,229,924	290,682,972	9.18%	278,721,668	303,989,901	9.07%
Cass	472,852,821	499,091,663	5.55%	514,852,875	543,641,091	5.59%
Cavalier	7,036,276	7,209,063	2.46%	7,213,681	7,553,647	4.71%
Dickey	6,218,227	6,297,785	1.28%	7,507,877	6,529,805	-13.03%
Divide	2,164,787	3,509,611	62.12%	2,208,406	3,949,821	78.85%
Dunn	3,451,077	4,933,272	42.95%	6,510,596	6,287,767	-3.42%
Eddy	1,848,613	1,908,062	3.22%	1,862,050	2,083,308	11.88%
Emmons	3,053,475	3,581,289	17.29%	3,120,621	3,674,602	17.75%
Foster	8,256,288	9,480,846	14.83%	8,875,661	10,211,486	15.05%
Golden Valley	4,079,084	3,063,904	-24.89%	4,132,185	3,323,836	-19.56%
Grand Forks	200,932,826	209,673,846	4.35%	211,704,328	218,502,650	3.21%
Grant	2,924,234	2,653,246	-9.27%	2,930,530	2,685,431	-8.36%
Griggs	3,263,567	4,047,631	24.02%	3,338,363	4,092,443	22.59%
Hettinger	1,260,053	1,530,934	21.50%	1,331,744	1,641,081	23.23%
Kidder	1,518,317	1,723,683	13.53%	1,545,186	1,734,323	12.24%
LaMoure	7,832,149	8,406,908	7.34%	7,888,845	8,763,552	11.09%
Logan	3,152,675	2,539,688	-19.44%	3,183,795	2,595,144	-18.49%
McHenry	2,439,833	2,469,131	1.20%	2,981,311	2,872,491	-3.65%
McIntosh	4,748,455	6,425,174	35.31%	4,787,781	6,462,387	34.98%
McKenzie	11,221,270	19,267,015	71.70%	12,163,749	21,199,937	74.29%
McLean	7,913,263	9,048,264	14.34%	8,128,402	9,137,453	12.41%
Mercer	8,513,534	8,993,910	5.64%	8,585,750	9,103,080	6.03%
Morton	34,481,267	37,154,726	7.75%	39,305,094	40,680,214	3.50%
Mountrail	14,422,688	29,413,609	103.94%	14,967,531	30,575,453	104.28%
Nelson	3,124,354	4,586,877	46.81%	3,150,542	4,818,581	52.94%
Oliver	521,541	597,756	14.61%	547,795	651,275	18.89%
Pembina	7,969,528	8,737,536	9.64%	8,858,274	9,682,769	9.31%
Pierce	7,739,266	10,524,210	35.98%	8,030,025	10,970,428	36.62%
Ramsey	31,987,043	33,309,843	4.14%	32,250,639	33,625,951	4.26%
Ransom	7,761,995	7,567,481	-2.51%	8,318,989	8,041,744	-3.33%
Renville	4,304,187	7,442,472	72.91%	6,971,062	7,700,639	10.47%
Richland	21,148,601	23,923,265	13.12%	27,371,277	31,261,955	14.21%
Rolette	5,826,291	6,160,514	5.74%	5,873,029	6,199,311	5.56%
Sargent	2,657,484	6,865,379	158.34%	10,633,630	11,451,372	7.69%
Sheridan	373,666	402,933	7.83%	373,722	405,750	8.57%
Sioux	119,428	135,558	13.51%	120,628	137,580	14.05%
Slope	98,936	158,037	59.74%	100,028	159,049	59.00%
Stark	89,219,291	136,952,938	53.50%	95,422,856	144,678,331	51.62%
Steele	1,392,212	1,245,863	-10.51%	1,664,397	1,552,967	-6.69%
Stutsman	43,757,587	45,563,251	4.13%	46,517,479	48,808,514	4.93%
Towner	2,040,271	1,893,516	-7.19%	2,070,587	1,923,684	-7.09%
Traill	8,087,627	7,462,796	-7.73%	8,232,783	8,737,560	6.13%
Walsh	14,810,501	15,986,756	7.94%	15,433,257	16,644,372	7.85%
Ward	192,616,589	246,133,949	27.78%	207,743,937	264,648,571	27.39%
Wells	5,061,593	6,041,855	19.37%	5,273,443	6,117,665	16.01%
Williams	213,869,476	437,794,092	104.70%	256,426,434	550,610,545	114.72%
Subtotal In-State	\$1,788,072,651	\$2,235,054,414	25.00%	\$1,962,064,300	\$2,492,305,273	27.02%
Consolidated and Out-Of-State	511,692,610	771,434,137	50.76%	651,763,324	999,707,913	53.39%
Grand Total	\$2,299,765,261	\$3,006,488,551	30.73%	\$2,613,827,624	\$3,492,013,186	33.60%

**TABLE 3**

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

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	749	\$846,059	\$19,780	\$865,839
Beach	1,019	2,833,582	254,272	3,087,854
Beulah	3,121	4,744,969	88,026	4,832,995
Bismarck	61,272	289,538,816	12,736,659	302,275,475
Bottineau	2,211	8,736,992	126,108	8,863,100
Bowman	1,650	10,854,791	175,767	11,030,558
Cando	1,115	1,507,695	29,612	1,537,307
Carrington	2,065	8,956,863	730,189	9,687,052
Casselton	2,329	4,298,505	53,252	4,351,757
Cavalier	1,302	3,330,056	537,964	3,868,020
Cooperstown	984	3,543,878	43,436	3,587,314
Crosby	1,070	3,055,456	9,500	3,064,956
Devils Lake	7,141	32,712,733	314,878	33,027,611
Dickinson	17,787	124,861,394	5,833,947	130,695,341
Ellendale	1,394	1,553,001	123,580	1,676,581
Fargo	105,549	441,787,193	39,119,423	480,906,616
Garrison	1,453	2,340,035	20,831	2,360,866
Grafton	4,284	11,045,102	437,166	11,482,268
Grand Forks	52,838	205,239,550	8,099,999	213,339,549
Harvey	1,783	5,003,075	52,859	5,055,934
Hazen	2,411	3,819,895	20,968	3,840,863
Hettinger	1,226	3,390,972	92,584	3,483,556
Hillsboro	1,603	3,085,773	44,982	3,130,755
Jamestown	15,427	44,526,271	2,701,922	47,228,193
Kenmare	1,096	4,388,316	198,061	4,586,377
Langdon	1,878	6,542,617	230,619	6,773,236
Larimore	1,346	825,368	260,986	1,086,354
Lincoln	2,406	574,272	1,688	575,960
Linton	1,097	1,404,515	45,923	1,450,438
Lisbon	2,154	6,540,625	75,875	6,616,500
Mandan	18,331	33,643,422	3,069,113	36,712,535
Mayville	1,858	2,608,251	975,580	3,583,831
Minot	40,888	237,447,533	17,860,243	255,307,776
New Rockford	1,391	1,567,085	171,518	1,738,603
New Town	1,925	4,087,209	472,611	4,559,820
Northwood	945	2,088,643	180,386	2,269,029
Oakes	1,856	4,176,200	101,137	4,277,337
Park River	1,403	2,634,911	35,860	2,670,771
Rolla	1,280	4,148,389	25,436	4,173,825
Rugby	2,876	10,442,787	406,496	10,849,283
Stanley	1,458	20,597,553	64,140	20,661,693
Tioga	1,230	37,294,577	64,373,311	101,667,888
Valley City	6,585	14,697,789	1,773,093	16,470,882
Wahpeton	7,766	18,149,702	7,003,483	25,153,185
Walhalla	996	1,333,599	263,442	1,597,041
Washburn	1,246	4,500,428	20,198	4,520,626
Watford City	1,744	18,496,051	657,142	19,153,193
West Fargo	25,830	43,169,666	3,765,350	46,935,016
Williston	14,716	398,627,263	48,430,990	447,058,253
Wishek	1,002	5,458,979	17,109	5,476,088
Subtotal 50 Cities	437,086	\$2,107,058,406	\$222,147,494	\$2,329,205,900
Remaining Cities	235,505	127,996,008	35,103,365	163,099,373
Total In-State	672,591	\$2,235,054,414	\$257,250,859	\$2,492,305,273
Consolidated		129,053,746	37,125,613	166,179,359
Out-Of-State		642,380,391	191,148,163	833,528,554
Grand Total In- and Out-Of-State		\$3,006,488,551	\$485,524,635	\$3,492,013,186

TABLE 4

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

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER 2010	FIRST QUARTER 2011	PERCENT CHANGE	FIRST QUARTER 2010	FIRST QUARTER 2011	PERCENT CHANGE
Ashley	\$1,026,039	\$846,059	-17.54%	\$1,046,092	\$865,839	-17.23%
Beach	3,944,877	2,833,582	-28.17%	3,989,120	3,087,854	-22.59%
Beulah	4,828,558	4,744,969	-1.73%	4,876,696	4,832,995	-0.90%
Bismarck	265,032,054	289,538,816	9.25%	277,239,605	302,275,475	9.03%
Bottineau	9,101,359	8,736,992	-4.00%	9,145,652	8,863,100	-3.09%
Bowman	9,387,782	10,854,791	15.63%	9,555,419	11,030,558	15.44%
Cando	1,672,399	1,507,695	-9.85%	1,700,859	1,537,307	-9.62%
Carrington	8,014,563	8,956,863	11.76%	8,633,493	9,687,052	12.20%
Casselton	3,782,150	4,298,505	13.65%	3,815,899	4,351,757	14.04%
Cavalier	3,006,763	3,330,056	10.75%	3,488,816	3,868,020	10.87%
Cooperstown	2,724,115	3,543,878	30.09%	2,775,152	3,587,314	29.27%
Crosby	1,905,544	3,055,456	60.35%	1,923,528	3,064,956	59.34%
Devils Lake	31,622,178	32,712,733	3.45%	31,884,992	33,027,611	3.58%
Dickinson	84,513,168	124,861,394	47.74%	88,707,032	130,695,341	47.33%
Ellendale	1,649,385	1,553,001	-5.84%	1,701,792	1,676,581	-1.48%
Fargo	423,324,500	441,787,193	4.36%	461,209,620	480,906,616	4.27%
Garrison	2,356,990	2,340,035	-0.72%	2,366,695	2,360,866	-0.25%
Grafton	9,953,816	11,045,102	10.96%	10,408,050	11,482,268	10.32%
Grand Forks	196,785,931	205,239,550	4.30%	207,320,483	213,339,549	2.90%
Harvey	4,284,867	5,003,075	16.76%	4,437,220	5,055,934	13.94%
Hazen	3,294,948	3,819,895	15.93%	3,318,636	3,840,863	15.74%
Hettinger	3,337,646	3,390,972	1.60%	3,453,408	3,483,556	0.87%
Hillsboro	2,860,354	3,085,773	7.88%	2,885,861	3,130,755	8.49%
Jamestown	42,732,953	44,526,271	4.20%	44,639,752	47,228,193	5.80%
Kenmare	4,320,570	4,388,316	1.57%	4,793,185	4,586,377	-4.31%
Langdon	6,426,353	6,542,617	1.81%	6,547,490	6,773,236	3.45%
Larimore	883,327	825,368	-6.56%	933,874	1,086,354	16.33%
Lincoln	489,836	574,272	17.24%	492,125	575,960	17.04%
Linton	1,550,308	1,404,515	-9.40%	1,592,104	1,450,438	-8.90%
Lisbon	6,166,454	6,540,625	6.07%	6,257,750	6,616,500	5.73%
Mandan	31,797,570	33,643,422	5.81%	36,423,821	36,712,535	0.79%
Mayville	2,726,408	2,608,251	-4.33%	2,729,118	3,583,831	31.32%
Minot	185,383,494	237,447,533	28.08%	199,797,127	255,307,776	27.78%
New Rockford	1,601,196	1,567,085	-2.13%	1,611,046	1,738,603	7.92%
New Town	2,317,701	4,087,209	76.35%	2,754,921	4,559,820	65.52%
Northwood	1,880,905	2,088,643	11.04%	1,931,259	2,269,029	17.49%
Oakes	4,110,173	4,176,200	1.61%	5,277,278	4,277,337	-18.95%
Park River	2,699,268	2,634,911	-2.38%	2,722,421	2,670,771	-1.90%
Rolla	3,966,893	4,148,389	4.58%	3,970,841	4,173,825	5.11%
Rugby	7,648,392	10,442,787	36.54%	7,919,174	10,849,283	37.00%
Stanley	9,954,069	20,597,553	106.93%	10,012,255	20,661,693	106.36%
Tioga	14,055,253	37,294,577	165.34%	39,218,057	101,667,888	159.24%
Valley City	12,694,277	14,697,789	15.78%	13,589,228	16,470,882	21.21%
Wahpeton	16,754,142	18,149,702	8.33%	22,543,776	25,153,185	11.57%
Walhalla	1,300,963	1,333,599	2.51%	1,668,234	1,597,041	-4.27%
Washburn	3,469,510	4,500,428	29.71%	3,499,530	4,520,626	29.18%
Watford City	10,814,751	18,496,051	71.03%	11,113,733	19,153,193	72.34%
West Fargo	38,502,547	43,169,666	12.12%	41,924,031	46,935,016	11.95%
Williston	198,769,792	398,627,263	100.55%	216,153,786	447,058,253	106.82%
Wishek	3,626,399	5,458,979	50.53%	3,645,672	5,476,088	50.21%
Subtotal 50 Cities	\$1,695,053,490	\$2,107,058,406	24.31%	\$1,839,645,708	\$2,329,205,900	26.61%
Remaining Cities	93,019,161	127,996,008	37.60%	122,418,592	163,099,373	33.23%
Total In-State	\$1,788,072,651	\$2,235,054,414	25.00%	\$1,962,064,300	\$2,492,305,273	27.02%
Consolidated and Out-Of-State	511,692,610	771,434,137	50.76%	651,763,324	999,707,913	53.39%
Grand Total In- and Out-Of-State	\$2,299,765,261	\$3,006,488,551	30.73%	\$2,613,827,624	\$3,492,013,186	33.60%

**TABLE 5**

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

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FIRST QUARTER 2010	FIRST QUARTER 2011	
Mining and Oil Extraction	\$204,389,857	\$466,836,641	128.40%
Utilities	39,411,049	27,146,279	-31.12%
Construction	78,321,910	85,773,831	9.51%
Manufacturing	121,496,745	143,298,375	17.94%
Wholesale Trade	556,486,884	905,146,801	62.65%
Retail Trade	936,388,382	1,016,678,775	8.57%
Transportation and Warehousing	27,946,836	45,361,552	62.31%
Information Industries	162,838,139	150,449,083	-7.61%
Finc, Ins. Real Estate, Rental & Leasing	72,522,120	173,538,510	139.29%
Professional, Scientific, Tech., & Mgmt Serv.	25,574,637	27,531,467	7.65%
Educational, Health Care, and Social Serv.	14,880,149	15,906,181	6.90%
Arts, Entertainment & Recreation	13,145,486	14,177,442	7.85%
Accommodation & Food Services	281,622,857	311,128,326	10.48%
Other Services	67,234,553	86,788,321	29.08%
Miscellaneous	11,568,020	22,251,602	92.35%
<b>GRAND TOTAL</b>	<b>\$2,613,827,624</b>	<b>\$3,492,013,186</b>	<b>33.60%</b>

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