

North Dakota Sales and Use Tax Statistical Report

Fourth Quarter 2011

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>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%	+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 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 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 2011**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$7,107,772	\$302,184	\$7,409,956
Barnes	18,915,501	2,351,918	21,267,419
Benson	5,341,008	170,115	5,511,123
Billings	3,641,796	1,551,004	5,192,800
Bottineau	19,520,200	392,682	19,912,882
Bowman	15,874,485	1,603,572	17,478,057
Burke	9,498,790	14,560,342	24,059,132
Burleigh	471,300,980	30,156,091	501,457,071
Cass	732,038,514	67,637,433	799,675,947
Cavalier	10,628,642	1,020,297	11,648,939
Dickey	11,797,644	453,919	12,251,563
Divide	7,776,189	38,032	7,814,221
Dunn	10,573,542	1,245,222	11,818,764
Eddy	4,295,969	359,814	4,655,783
Emmons	6,147,403	114,420	6,261,823
Foster	15,324,870	831,587	16,156,457
Golden Valley	6,459,313	304,179	6,763,492
Grand Forks	306,847,168	21,821,631	328,668,799
Grant	2,897,790	28,169	2,925,959
Griggs	5,922,187	541,574	6,463,761
Hettinger	2,943,706	226,285	3,169,991
Kidder	4,459,283	23,201	4,482,484
LaMoure	19,918,333	122,958	20,041,291
Logan	4,346,012	209,733	4,555,745
McHenry	4,880,481	522,494	5,402,975
McIntosh	9,530,385	164,547	9,694,932
McKenzie	39,306,719	4,280,390	43,587,109
McLean	16,005,481	148,691	16,154,172
Mercer	14,909,350	357,975	15,267,325
Morton	64,818,676	6,835,051	71,653,727
Mountrail	63,793,860	536,184	64,330,044
Nelson	3,751,365	89,046	3,840,411
Oliver	920,645	399,684	1,320,329
Pembina	13,134,353	1,355,786	14,490,139
Pierce	13,258,710	800,294	14,059,004
Ramsey	44,579,952	2,147,429	46,727,381
Ransom	14,984,123	544,582	15,528,705
Renville	11,903,096	346,781	12,249,877
Richland	31,901,221	9,268,360	41,169,581
Rolette	8,887,583	219,910	9,107,493
Sargent	11,344,312	6,182,656	17,526,968
Sheridan	676,312	2,023	678,335
Sioux	229,057	2,471	231,528
Slope	295,458	6,706	302,164
Stark	253,369,642	14,028,248	267,397,890
Steele	2,276,242	621,142	2,897,384
Stutsman	72,375,086	4,654,683	77,029,769
Towner	3,193,489	168,386	3,361,875
Traill	10,151,493	730,901	10,882,394
Walsh	23,864,805	1,577,999	25,442,804
Ward	455,309,393	29,371,874	484,681,267
Wells	13,502,095	271,035	13,773,130
Williams	809,141,379	265,705,618	1,074,846,997
Subtotal In-State	\$3,715,871,860	\$497,407,308	\$4,213,279,168
Consolidated	\$178,814,407	\$70,239,868	\$249,054,275
Out-Of-State	\$1,211,751,569	\$480,715,747	\$1,692,467,316
Grand Total	\$5,106,437,836	\$1,048,362,923	\$6,154,800,759

TABLE 2

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

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	2010	2011		2010	2011	
Adams	\$5,184,612	\$7,107,772	37.09%	\$5,282,927	\$7,409,956	40.26%
Barnes	18,036,739	18,915,501	4.87%	20,142,492	21,267,419	5.58%
Benson	4,667,993	5,341,008	14.42%	5,028,923	5,511,123	9.59%
Billings	1,856,786	3,641,796	96.13%	2,215,974	5,192,800	134.33%
Bottineau	17,519,442	19,520,200	11.42%	18,167,563	19,912,882	9.61%
Bowman	12,161,292	15,874,485	30.53%	13,410,238	17,478,057	30.33%
Burke	4,728,789	9,498,790	100.87%	24,018,286	24,059,132	0.17%
Burleigh	365,475,151	471,300,980	28.96%	385,280,662	501,457,071	30.15%
Cass	625,649,699	732,038,514	17.00%	696,098,013	799,675,947	14.88%
Cavalier	8,124,259	10,628,642	30.83%	8,479,991	11,648,939	37.37%
Dickey	9,395,923	11,797,644	25.56%	9,729,612	12,251,563	25.92%
Divide	6,118,962	7,776,189	27.08%	6,133,669	7,814,221	27.40%
Dunn	6,131,090	10,573,542	72.46%	8,117,106	11,818,764	45.60%
Eddy	3,240,048	4,295,969	32.59%	3,367,761	4,655,783	38.25%
Emmons	4,563,489	6,147,403	34.71%	4,836,329	6,261,823	29.47%
Foster	12,601,489	15,324,870	21.61%	13,444,006	16,156,457	20.18%
Golden Valley	3,911,219	6,459,313	65.15%	4,026,803	6,763,492	67.96%
Grand Forks	272,313,961	306,847,168	12.68%	288,589,120	328,668,799	13.89%
Grant	3,081,172	2,897,790	-5.95%	3,124,998	2,925,959	-6.37%
Griggs	4,820,595	5,922,187	22.85%	4,937,412	6,463,761	30.91%
Hettinger	3,174,673	2,943,706	-7.28%	3,271,518	3,169,991	-3.10%
Kidder	3,005,079	4,459,283	48.39%	3,109,236	4,482,484	44.17%
LaMoure	13,615,882	19,918,333	46.29%	13,917,232	20,041,291	44.00%
Logan	3,687,652	4,346,012	17.85%	3,762,960	4,555,745	21.07%
McHenry	3,947,934	4,880,481	23.62%	4,620,721	5,402,975	16.93%
McIntosh	8,036,628	9,530,385	18.59%	8,180,214	9,694,932	18.52%
McKenzie	22,523,613	39,306,719	74.51%	24,656,792	43,587,109	76.78%
McLean	12,055,695	16,005,481	32.76%	12,367,789	16,154,172	30.61%
Mercer	12,243,817	14,909,350	21.77%	12,714,652	15,267,325	20.08%
Morton	50,588,124	64,818,676	28.13%	56,722,646	71,653,727	26.32%
Mountrail	30,691,971	63,793,860	107.85%	31,470,436	64,330,044	104.41%
Nelson	3,275,508	3,751,365	14.53%	3,382,804	3,840,411	13.53%
Oliver	811,520	920,645	13.45%	1,220,330	1,320,329	8.19%
Pembina	11,615,309	13,134,353	13.08%	16,671,499	14,490,139	-13.08%
Pierce	12,012,530	13,258,710	10.37%	12,985,304	14,059,004	8.27%
Ramsey	41,226,673	44,579,952	8.13%	42,186,356	46,727,381	10.76%
Ransom	11,605,912	14,984,123	29.11%	12,278,344	15,528,705	26.47%
Renville	8,253,687	11,903,096	44.22%	8,729,397	12,249,877	40.33%
Richland	30,584,993	31,901,221	4.30%	37,623,393	41,169,581	9.43%
Rolette	7,582,858	8,887,583	17.21%	7,660,836	9,107,493	18.88%
Sargent	7,635,240	11,344,312	48.58%	12,069,360	17,526,968	45.22%
Sheridan	625,068	676,312	8.20%	626,725	678,335	8.23%
Sioux	91,158	229,057	151.27%	143,234	231,528	61.64%
Slope	440,037	295,458	-32.86%	477,907	302,164	-36.77%
Stark	147,151,567	253,369,642	72.18%	161,587,443	267,397,890	65.48%
Steele	2,167,671	2,276,242	5.01%	2,709,258	2,897,384	6.94%
Stutsman	57,513,550	72,375,086	25.84%	61,672,785	77,029,769	24.90%
Towner	2,989,774	3,193,489	6.81%	3,142,442	3,361,875	6.98%
Traill	10,601,931	10,151,493	-4.25%	11,274,167	10,882,394	-3.47%
Walsh	19,861,146	23,864,805	20.16%	21,135,810	25,442,804	20.38%
Ward	284,087,352	455,309,393	60.27%	309,237,420	484,681,267	56.73%
Wells	9,280,794	13,502,095	45.48%	9,603,123	13,773,130	43.42%
Williams	420,144,737	809,141,379	92.59%	524,891,259	1,074,846,997	104.78%
Subtotal In-State	\$2,642,712,793	\$3,715,871,860	40.61%	\$2,960,535,277	\$4,213,279,168	42.31%
Consolidated and Out-Of-State	914,837,456	1,390,565,976	52.00%	1,179,927,251	1,941,521,591	64.55%
Grand Total	\$3,557,550,249	\$5,106,437,836	43.54%	\$4,140,462,528	\$6,154,800,759	48.65%

TABLE 3

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

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	749	\$1,843,260	\$134,639	\$1,977,899
Beach	1,019	5,522,774	303,786	5,826,560
Beulah	3,121	7,822,081	279,216	8,101,297
Bismarck	61,272	466,039,423	29,182,446	495,221,869
Bottineau	2,211	13,887,956	119,876	14,007,832
Bowman	1,650	14,736,322	1,560,864	16,297,186
Cando	1,115	2,596,872	152,831	2,749,703
Carrington	2,065	14,982,012	830,539	15,812,551
Casselton	2,329	6,648,145	92,019	6,740,164
Cavalier	1,302	5,037,556	814,483	5,852,039
Cooperstown	984	5,127,564	144,177	5,271,741
Crosby	1,070	7,243,492	13,494	7,256,986
Devils Lake	7,141	43,960,222	2,139,248	46,099,470
Dickinson	17,787	222,953,580	10,845,760	233,799,340
Ellendale	1,394	3,326,607	287,301	3,613,908
Fargo	105,549	646,803,413	57,101,484	703,904,897
Garrison	1,453	4,672,204	56,433	4,728,637
Grafton	4,284	15,244,765	1,116,674	16,361,439
Grand Forks	52,838	295,283,415	21,001,734	316,285,149
Harvey	1,783	11,525,538	235,500	11,761,038
Hazen	2,411	6,308,621	78,357	6,386,978
Hettinger	1,226	6,897,054	249,349	7,146,403
Hillsboro	1,603	3,144,138	88,922	3,233,060
Jamestown	15,427	70,338,884	3,618,806	73,957,690
Kenmare	1,096	10,527,465	50,103	10,577,568
Langdon	1,878	8,549,379	478,457	9,027,836
Larimore	1,346	1,205,377	63,171	1,268,548
Lincoln	2,406	675,206	9,889	685,095
Linton	1,097	2,890,861	88,045	2,978,906
Lisbon	2,154	13,062,279	58,197	13,120,476
Mandan	18,331	57,840,556	5,817,460	63,658,016
Mayville	1,858	3,751,402	210,507	3,961,909
Minot	40,888	437,590,536	28,064,505	465,655,041
New Rockford	1,391	3,196,530	345,527	3,542,057
New Town	1,925	15,867,363	270,762	16,138,125
Northwood	945	7,603,464	129,467	7,732,931
Oakes	1,856	7,433,398	158,207	7,591,605
Park River	1,403	5,011,052	33,457	5,044,509
Rolla	1,280	5,919,227	94,343	6,013,570
Rugby	2,876	13,147,121	798,891	13,946,012
Stanley	1,458	39,088,157	239,859	39,328,016
Tioga	1,230	86,382,651	157,546,962	243,929,613
Valley City	6,585	17,300,037	2,309,292	19,609,329
Wahpeton	7,766	23,293,606	8,500,448	31,794,054
Walhalla	996	2,099,710	355,516	2,455,226
Washburn	1,246	6,958,677	36,883	6,995,560
Watford City	1,744	36,656,228	895,592	37,551,820
West Fargo	25,830	63,021,096	7,939,571	70,960,667
Williston	14,716	703,270,372	108,137,142	811,407,514
Wishek	1,002	7,515,983	23,433	7,539,416
Subtotal 50 Cities	437,086	\$3,461,803,631	\$453,103,624	\$3,914,907,255
Remaining Cities	235,505	254,068,229	44,303,684	298,371,913
Total In-State	672,591	\$3,715,871,860	\$497,407,308	\$4,213,279,168
Consolidated		178,814,407	70,239,868	249,054,275
Out-Of-State		1,211,751,569	480,715,747	1,692,467,316
Grand Total In- and Out-Of-State		\$5,106,437,836	\$1,048,362,923	\$6,154,800,759

TABLE 4

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

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	2010	2011		2010	2011	
Ashley	\$1,480,733	\$1,843,260	24.48%	\$1,603,708	\$1,977,899	23.33%
Beach	3,308,221	5,522,774	66.94%	3,409,055	5,826,560	70.91%
Beulah	6,189,254	7,822,081	26.38%	6,592,166	8,101,297	22.89%
Bismarck	362,308,486	466,039,423	28.63%	380,888,242	495,221,869	30.02%
Bottineau	12,457,882	13,887,956	11.48%	12,573,790	14,007,832	11.41%
Bowman	11,221,249	14,736,322	31.33%	12,302,769	16,297,186	32.47%
Cando	2,409,305	2,596,872	7.79%	2,556,771	2,749,703	7.55%
Carrington	12,229,800	14,982,012	22.50%	13,071,056	15,812,551	20.97%
Casselton	5,962,961	6,648,145	11.49%	6,029,891	6,740,164	11.78%
Cavalier	4,575,222	5,037,556	10.11%	8,850,175	5,852,039	-33.88%
Cooperstown	4,143,704	5,127,564	23.74%	4,201,357	5,271,741	25.48%
Crosby	5,513,460	7,243,492	31.38%	5,521,522	7,256,986	31.43%
Devils Lake	40,644,303	43,960,222	8.16%	41,600,507	46,099,470	10.81%
Dickinson	135,035,500	222,953,580	65.11%	148,005,266	233,799,340	57.97%
Ellendale	2,230,432	3,326,607	49.15%	2,431,315	3,613,908	48.64%
Fargo	554,338,545	646,803,413	16.68%	613,067,340	703,904,897	14.82%
Garrison	3,718,798	4,672,204	25.64%	3,754,005	4,728,637	25.96%
Grafton	12,873,123	15,244,765	18.42%	13,547,444	16,361,439	20.77%
Grand Forks	264,126,456	295,283,415	11.80%	279,360,549	316,285,149	13.22%
Harvey	7,811,863	11,525,538	47.54%	8,084,640	11,761,038	45.47%
Hazen	5,318,356	6,308,621	18.62%	5,385,518	6,386,978	18.60%
Hettinger	5,011,380	6,897,054	37.63%	5,101,802	7,146,403	40.08%
Hillsboro	3,760,786	3,144,138	-16.40%	3,840,285	3,233,060	-15.81%
Jamestown	55,713,473	70,338,884	26.25%	58,781,139	73,957,690	25.82%
Kenmare	7,640,229	10,527,465	37.79%	7,791,920	10,577,568	35.75%
Langdon	6,998,388	8,549,379	22.16%	7,247,975	9,027,836	24.56%
Larimore	1,172,593	1,205,377	2.80%	1,228,411	1,268,548	3.27%
Lincoln	595,079	675,206	13.46%	632,589	685,095	8.30%
Linton	2,119,307	2,890,861	36.41%	2,171,175	2,978,906	37.20%
Lisbon	9,882,538	13,062,279	32.18%	10,008,915	13,120,476	31.09%
Mandan	44,932,127	57,840,556	28.73%	49,966,035	63,658,016	27.40%
Mayville	4,146,070	3,751,402	-9.52%	4,196,085	3,961,909	-5.58%
Minot	270,558,374	437,590,536	61.74%	294,859,639	465,655,041	57.92%
New Rockford	2,609,645	3,196,530	22.49%	2,686,432	3,542,057	31.85%
New Town	4,736,629	15,867,363	234.99%	5,273,654	16,138,125	206.01%
Northwood	5,186,159	7,603,464	46.61%	5,286,141	7,732,931	46.29%
Oakes	6,198,699	7,433,398	19.92%	6,321,878	7,591,605	20.08%
Park River	3,874,501	5,011,052	29.33%	3,898,231	5,044,509	29.41%
Rolla	5,346,642	5,919,227	10.71%	5,383,324	6,013,570	11.71%
Rugby	11,910,187	13,147,121	10.39%	12,872,754	13,946,012	8.34%
Stanley	21,662,582	39,088,157	80.44%	21,841,188	39,328,016	80.06%
Tioga	30,297,204	86,382,651	185.12%	85,110,991	243,929,613	186.60%
Valley City	16,686,506	17,300,037	3.68%	18,706,346	19,609,329	4.83%
Wahpeton	22,579,891	23,293,606	3.16%	29,200,664	31,794,054	8.88%
Walhalla	1,827,423	2,099,710	14.90%	2,475,494	2,455,226	-0.82%
Washburn	5,224,578	6,958,677	33.19%	5,268,985	6,995,560	32.77%
Watford City	21,408,334	36,656,228	71.22%	22,657,317	37,551,820	65.74%
West Fargo	53,350,308	63,021,096	18.13%	62,244,413	70,960,667	14.00%
Williston	387,406,292	703,270,372	81.53%	437,170,088	811,407,514	85.60%
Wishek	6,357,470	7,515,983	18.22%	6,375,830	7,539,416	18.25%
Subtotal 50 Cities	\$2,477,091,047	\$3,461,803,631	39.75%	\$2,751,436,786	\$3,914,907,255	42.29%
Remaining Cities	165,621,746	254,068,229	53.40%	209,098,491	298,371,913	42.69%
Total In-State	\$2,642,712,793	\$3,715,871,860	40.61%	\$2,960,535,277	\$4,213,279,168	42.31%
Consolidated and Out-Of-State	914,837,456	1,390,565,976	52.00%	1,179,927,251	1,941,521,591	64.55%
Grand Total In- and Out-Of-State	\$3,557,550,249	\$5,106,437,836	43.54%	\$4,140,462,528	\$6,154,800,759	48.65%

TABLE 5

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

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FOURTH QUARTER 2010	FOURTH QUARTER 2011	
Mining and Oil Extraction	\$584,666,763	\$1,172,895,126	100.61%
Utilities	38,182,035	50,996,515	33.56%
Construction	153,710,238	259,621,832	68.90%
Manufacturing	186,657,598	313,388,240	67.89%
Wholesale Trade	892,913,649	1,391,903,873	55.88%
Retail Trade	1,375,305,103	1,648,580,538	19.87%
Transportation and Warehousing	66,531,727	168,735,931	153.62%
Information Industries	148,108,575	165,466,154	11.72%
Finc, Ins. Real Estate, Rental & Leasing	173,283,368	316,546,786	82.68%
Professional, Scientific, Tech., & Mgmt Serv.	37,693,724	41,205,734	9.32%
Educational, Health Care, and Social Serv.	20,991,835	20,950,191	-0.20%
Arts, Entertainment & Recreation	16,313,752	19,661,133	20.52%
Accommodation & Food Services	326,328,989	397,899,404	21.93%
Other Services	90,716,141	127,827,118	40.91%
Miscellaneous	29,059,031	59,122,184	103.46%
GRAND TOTAL	\$4,140,462,528	\$6,154,800,759	48.65%

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