

# *North Dakota Sales and Use Tax Statistical Report*

## **Third Quarter 2014**

Covering Sales Occurring in  
July, August and September

		<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%	+10.3
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 third 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, Third Quarter 2014**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$6,030,685	\$871,096	\$6,901,781
Barnes	20,211,430	3,230,713	23,442,143
Benson	3,109,148	47,976	3,157,124
Billings	14,704,579	5,862,178	20,566,757
Bottineau	29,267,434	1,123,763	30,391,197
Bowman	16,113,405	995,731	17,109,136
Burke	7,167,889	11,106,120	18,274,009
Burleigh	473,429,557	27,183,257	500,612,814
Cass	798,930,182	89,782,426	888,712,608
Cavalier	11,198,194	356,401	11,554,595
Dickey	11,523,176	201,482	11,724,658
Divide	12,790,682	16,443	12,807,125
Dunn	20,365,558	537,782	20,903,340
Eddy	3,780,361	26,701	3,807,062
Emmons	5,782,866	154,681	5,937,547
Foster	14,985,513	1,021,892	16,007,405
Golden Valley	7,121,186	42,392	7,163,578
Grand Forks	319,086,503	18,095,394	337,181,897
Grant	3,730,213	12,000	3,742,213
Griggs	4,907,975	233,902	5,141,877
Hettinger	2,913,037	233,601	3,146,638
Kidder	3,606,840	40,264	3,647,104
LaMoure	7,873,577	68,115	7,941,692
Logan	3,422,510	93,488	3,515,998
McHenry	4,995,622	856,486	5,852,108
McIntosh	8,767,150	43,582	8,810,732
McKenzie	86,846,618	8,432,938	95,279,556
McLean	19,870,051	502,023	20,372,074
Mercer	15,893,780	277,948	16,171,728
Morton	79,906,791	6,410,795	86,317,586
Mountrail	84,698,551	2,150,044	86,848,595
Nelson	4,322,197	19,395	4,341,592
Oliver	919,193	221,494	1,140,687
Pembina	13,130,981	7,545,717	20,676,698
Pierce	15,894,248	1,802,350	17,696,598
Ramsey	46,763,529	1,009,299	47,772,828
Ransom	12,116,167	1,231,362	13,347,529
Renville	12,069,105	1,228,696	13,297,801
Richland	33,303,930	7,451,406	40,755,336
Rolette	12,774,662	105,123	12,879,785
Sargent	8,485,291	6,301,654	14,786,945
Sheridan	682,210	594	682,804
Sioux	183,143	1,242	184,385
Slope	229,027	3,032	232,059
Stark	404,873,108	20,788,112	425,661,220
Steele	3,645,653	188,851	3,834,504
Stutsman	64,860,566	3,828,904	68,689,470
Towner	2,936,816	54,315	2,991,131
Traill	12,331,190	849,172	13,180,362
Walsh	26,811,621	1,057,984	27,869,605
Ward	431,938,530	20,396,052	452,334,582
Wells	12,098,805	211,586	12,310,391
Williams	929,614,473	334,333,442	1,263,947,915
Subtotal In-State	\$4,153,015,508	\$588,641,396	\$4,741,656,904
Consolidated	\$459,780,890	\$91,430,656	\$551,211,546
Out-Of-State	\$1,848,380,678	\$532,998,815	\$2,381,379,493
Grand Total	\$6,461,177,076	\$1,213,070,867	\$7,674,247,943

TABLE 2

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

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER 2013	THIRD QUARTER 2014	PERCENT CHANGE	THIRD QUARTER 2013	THIRD QUARTER 2014	PERCENT CHANGE
Adams	\$6,432,213	\$6,030,685	-6.24%	\$7,036,787	\$6,901,781	-1.92%
Barnes	21,530,509	20,211,430	-6.13%	26,569,551	23,442,143	-11.77%
Benson	4,716,886	3,109,148	-34.08%	4,763,699	3,157,124	-33.73%
Billings	13,064,007	14,704,579	12.56%	13,584,197	20,566,757	51.40%
Bottineau	24,519,908	29,267,434	19.36%	24,658,274	30,391,197	23.25%
Bowman	14,771,884	16,113,405	9.08%	17,071,197	17,109,136	0.22%
Burke	9,315,765	7,167,889	-23.06%	22,294,620	18,274,009	-18.03%
Burleigh	470,987,203	473,429,557	0.52%	497,676,311	500,612,814	0.59%
Cass	768,733,757	798,930,182	3.93%	860,703,238	888,712,608	3.25%
Cavalier	12,394,912	11,198,194	-9.65%	13,129,086	11,554,595	-11.99%
Dickey	12,233,549	11,523,176	-5.81%	12,582,920	11,724,658	-6.82%
Divide	11,299,627	12,790,682	13.20%	11,304,035	12,807,125	13.30%
Dunn	12,502,437	20,365,558	62.89%	12,929,674	20,903,340	61.67%
Eddy	4,349,915	3,780,361	-13.09%	4,407,191	3,807,062	-13.62%
Emmons	5,855,410	5,782,866	-1.24%	6,007,266	5,937,547	-1.16%
Foster	16,923,152	14,985,513	-11.45%	17,620,917	16,007,405	-9.16%
Golden Valley	5,682,415	7,121,186	25.32%	5,758,838	7,163,578	24.39%
Grand Forks	310,669,449	319,086,503	2.71%	333,265,083	337,181,897	1.18%
Grant	4,846,573	3,730,213	-23.03%	4,860,783	3,742,213	-23.01%
Griggs	5,538,298	4,907,975	-11.38%	5,985,510	5,141,877	-14.09%
Hettinger	3,373,041	2,913,037	-13.64%	3,743,354	3,146,638	-15.94%
Kidder	3,415,492	3,606,840	5.60%	3,433,727	3,647,104	6.21%
LaMoure	10,628,839	7,873,577	-25.92%	10,758,426	7,941,692	-26.18%
Logan	2,934,748	3,422,510	16.62%	3,127,624	3,515,998	12.42%
McHenry	5,810,103	4,995,622	-14.02%	6,506,314	5,852,108	-10.05%
McIntosh	9,364,422	8,767,150	-6.38%	9,536,936	8,810,732	-7.61%
McKenzie	54,284,282	86,846,618	59.98%	68,885,477	95,279,556	38.32%
McLean	19,840,911	19,870,051	0.15%	20,049,482	20,372,074	1.61%
Mercer	15,314,468	15,893,780	3.78%	16,521,050	16,171,728	-2.11%
Morton	71,294,519	79,906,791	12.08%	80,483,014	86,317,586	7.25%
Mountrail	71,122,613	84,698,551	19.09%	72,231,509	86,848,595	20.24%
Nelson	4,710,553	4,322,197	-8.24%	4,726,962	4,341,592	-8.15%
Oliver	985,340	919,193	-6.71%	1,100,647	1,140,687	3.64%
Pembina	13,669,047	13,130,981	-3.94%	21,151,372	20,676,698	-2.24%
Pierce	17,567,476	15,894,248	-9.52%	19,223,655	17,696,598	-7.94%
Ramsey	47,661,014	46,763,529	-1.88%	48,626,988	47,772,828	-1.76%
Ransom	14,037,709	12,116,167	-13.69%	14,606,332	13,347,529	-8.62%
Renville	11,595,781	12,069,105	4.08%	12,363,581	13,297,801	7.56%
Richland	35,603,642	33,303,930	-6.46%	42,055,798	40,755,336	-3.09%
Rolette	11,406,375	12,774,662	12.00%	11,501,957	12,879,785	11.98%
Sargent	12,363,227	8,485,291	-31.37%	17,938,930	14,786,945	-17.57%
Sheridan	676,654	682,210	0.82%	700,913	682,804	-2.58%
Sioux	119,496	183,143	53.26%	122,074	184,385	51.04%
Slope	265,216	229,027	-13.65%	267,313	232,059	-13.19%
Stark	331,294,626	404,873,108	22.21%	348,583,512	425,661,220	22.11%
Steele	2,774,570	3,645,653	31.40%	3,800,833	3,834,504	0.89%
Stutsman	70,421,747	64,860,566	-7.90%	74,172,533	68,689,470	-7.39%
Towner	3,438,635	2,936,816	-14.59%	3,517,362	2,991,131	-14.96%
Traill	15,591,966	12,331,190	-20.91%	16,397,732	13,180,362	-19.62%
Walsh	35,102,227	26,811,621	-23.62%	36,115,743	27,869,605	-22.83%
Ward	414,950,908	431,938,530	4.09%	444,627,866	452,334,582	1.73%
Wells	15,015,482	12,098,805	-19.42%	15,228,594	12,310,391	-19.16%
Williams	860,254,236	929,614,473	8.06%	1,192,607,366	1,263,947,915	5.98%
Subtotal In-State	\$3,923,257,234	\$4,153,015,508	5.86%	\$4,526,924,153	\$4,741,656,904	4.74%
Consolidated and Out-Of-State	1,966,855,020	2,308,161,568	17.35%	2,432,222,739	2,932,591,039	20.57%
Grand Total	\$5,890,112,254	\$6,461,177,076	9.70%	\$6,959,146,892	\$7,674,247,943	10.28%

**TABLE 3**

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

<b>CITIES</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Ashley	\$1,893,082	\$15,670	\$1,908,752
Beach	6,337,414	24,488	6,361,902
Beulah	8,666,950	215,780	8,882,730
Bismarck	470,154,725	27,092,971	497,247,696
Bottineau	16,223,795	46,615	16,270,410
Bowman	15,134,127	791,058	15,925,185
Cando	2,420,078	46,492	2,466,570
Carrington	14,780,288	1,021,111	15,801,399
Casselton	4,715,331	103,411	4,818,742
Cavalier	5,136,270	7,014,360	12,150,630
Cooperstown	4,089,231	46,613	4,135,844
Crosby	11,534,632	10,635	11,545,267
Devils Lake	46,056,804	1,005,022	47,061,826
Dickinson	373,803,117	17,473,430	391,276,547
Ellendale	2,836,355	132,127	2,968,482
Fargo	683,670,100	73,740,816	757,410,916
Garrison	6,376,881	8,251	6,385,132
Grafton	16,802,829	750,016	17,552,845
Grand Forks	308,538,403	17,350,052	325,888,455
Harvey	10,593,418	190,570	10,783,988
Hazen	6,132,619	38,929	6,171,548
Hettinger	5,920,569	637,137	6,557,706
Hillsboro	4,857,377	246,673	5,104,050
Jamestown	62,796,823	2,964,759	65,761,582
Kenmare	9,093,490	56,494	9,149,984
Langdon	8,770,377	325,003	9,095,380
Larimore	1,258,942	66,262	1,325,204
Lincoln	1,119,409	17,149	1,136,558
Linton	3,322,697	107,978	3,430,675
Lisbon	10,356,860	9,727	10,366,587
Mandan	73,723,083	5,970,699	79,693,782
Mayville	4,283,603	358,805	4,642,408
Minot	406,658,089	19,059,537	425,717,626
New Rockford	3,269,587	21,731	3,291,318
New Town	31,583,516	970,295	32,553,811
Northwood	7,138,254	164,810	7,303,064
Oakes	7,935,284	60,352	7,995,636
Park River	5,231,440	68,327	5,299,767
Rolla	6,141,302	5,667	6,146,969
Rugby	15,789,446	1,800,044	17,589,490
Stanley	43,967,629	528,030	44,495,659
Tioga	96,304,593	162,495,639	258,800,232
Valley City	18,322,914	3,165,933	21,488,847
Wahpeton	24,509,977	6,948,515	31,458,492
Walhalla	1,913,238	12,488	1,925,726
Washburn	8,038,733	62,628	8,101,361
Watford City	73,221,951	5,214,616	78,436,567
West Fargo	95,193,861	10,929,756	106,123,617
Williston	813,281,844	171,151,801	984,433,645
Wishek	6,688,703	27,912	6,716,615
Subtotal 50 Cities	\$3,866,590,040	\$540,567,184	\$4,407,157,224
Remaining Cities	286,425,468	48,074,212	334,499,680
Total In-State	\$4,153,015,508	\$588,641,396	\$4,741,656,904
Consolidated	459,780,890	91,430,656	551,211,546
Out-Of-State	1,848,380,678	532,998,815	2,381,379,493
Grand Total In- and Out-Of-State	\$6,461,177,076	\$1,213,070,867	\$7,674,247,943

TABLE 4

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

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER 2013	THIRD QUARTER 2014	PERCENT CHANGE	THIRD QUARTER 2013	THIRD QUARTER 2014	PERCENT CHANGE
Ashley	\$1,812,208	\$1,893,082	4.46%	\$1,967,276	\$1,908,752	-2.97%
Beach	5,119,351	6,337,414	23.79%	5,181,708	6,361,902	22.78%
Beulah	7,648,167	8,666,950	13.32%	8,807,406	8,882,730	0.86%
Bismarck	468,239,793	470,154,725	0.41%	494,503,572	497,247,696	0.55%
Bottineau	16,393,361	16,223,795	-1.03%	16,447,509	16,270,410	-1.08%
Bowman	13,606,148	15,134,127	11.23%	15,556,734	15,925,185	2.37%
Cando	2,905,084	2,420,078	-16.70%	2,974,632	2,466,570	-17.08%
Carrington	16,719,037	14,780,288	-11.60%	17,412,523	15,801,399	-9.25%
Casselton	6,721,077	4,715,331	-29.84%	6,845,013	4,818,742	-29.60%
Cavalier	4,943,574	5,136,270	3.90%	12,256,405	12,150,630	-0.86%
Cooperstown	4,721,807	4,089,231	-13.40%	4,789,170	4,135,844	-13.64%
Crosby	10,080,240	11,534,632	14.43%	10,083,718	11,545,267	14.49%
Devils Lake	46,893,884	46,056,804	-1.79%	47,849,525	47,061,826	-1.65%
Dickinson	308,677,509	373,803,117	21.10%	323,949,904	391,276,547	20.78%
Ellendale	2,727,996	2,836,355	3.97%	2,936,231	2,968,482	1.10%
Fargo	659,293,363	683,670,100	3.70%	736,086,085	757,410,916	2.90%
Garrison	7,561,384	6,376,881	-15.67%	7,570,881	6,385,132	-15.66%
Grafton	23,596,215	16,802,829	-28.79%	24,151,169	17,552,845	-27.32%
Grand Forks	299,414,312	308,538,403	3.05%	321,547,378	325,888,455	1.35%
Harvey	13,299,477	10,593,418	-20.35%	13,486,289	10,783,988	-20.04%
Hazen	6,610,865	6,132,619	-7.23%	6,648,041	6,171,548	-7.17%
Hettinger	6,333,300	5,920,569	-6.52%	6,766,876	6,557,706	-3.09%
Hillsboro	6,198,264	4,857,377	-21.63%	6,226,221	5,104,050	-18.02%
Jamestown	68,414,927	62,796,823	-8.21%	71,427,936	65,761,582	-7.93%
Kenmare	11,200,470	9,093,490	-18.81%	11,253,270	9,149,984	-18.69%
Langdon	10,424,661	8,770,377	-15.87%	11,089,955	9,095,380	-17.99%
Larimore	1,108,744	1,258,942	13.55%	1,143,156	1,325,204	15.93%
Lincoln	1,020,544	1,119,409	9.69%	1,023,991	1,136,558	10.99%
Linton	3,201,813	3,322,697	3.78%	3,290,902	3,430,675	4.25%
Lisbon	12,226,109	10,356,860	-15.29%	12,396,763	10,366,587	-16.38%
Mandan	65,759,519	73,723,083	12.11%	74,259,141	79,693,782	7.32%
Mayville	4,755,290	4,283,603	-9.92%	5,427,341	4,642,408	-14.46%
Minot	395,697,195	406,658,089	2.77%	424,513,056	425,717,626	0.28%
New Rockford	3,690,139	3,269,587	-11.40%	3,741,029	3,291,318	-12.02%
New Town	24,936,841	31,583,516	26.65%	24,981,213	32,553,811	30.31%
Northwood	7,605,656	7,138,254	-6.15%	7,773,650	7,303,064	-6.05%
Oakes	8,724,121	7,935,284	-9.04%	8,854,011	7,995,636	-9.69%
Park River	5,515,450	5,231,440	-5.15%	5,574,977	5,299,767	-4.94%
Rolla	6,961,766	6,141,302	-11.79%	6,965,936	6,146,969	-11.76%
Rugby	17,398,028	15,789,446	-9.25%	19,050,634	17,589,490	-7.67%
Stanley	37,283,599	43,967,629	17.93%	37,577,744	44,495,659	18.41%
Tioga	95,585,483	96,304,593	0.75%	278,872,399	258,800,232	-7.20%
Valley City	19,510,048	18,322,914	-6.08%	24,518,600	21,488,847	-12.36%
Wahpeton	25,704,153	24,509,977	-4.65%	31,523,823	31,458,492	-0.21%
Walhalla	2,073,985	1,913,238	-7.75%	2,090,869	1,925,726	-7.90%
Washburn	7,368,332	8,038,733	9.10%	7,397,941	8,101,361	9.51%
Watford City	46,532,320	73,221,951	57.36%	55,501,358	78,436,567	41.32%
West Fargo	84,170,669	95,193,861	13.10%	92,437,770	106,123,617	14.81%
Williston	750,739,974	813,281,844	8.33%	893,002,858	984,433,645	10.24%
Wishek	7,404,798	6,688,703	-9.67%	7,422,244	6,716,615	-9.51%
Subtotal 50 Cities	\$3,664,531,050	\$3,866,590,040	5.51%	\$4,217,156,833	\$4,407,157,224	4.51%
Remaining Cities	258,726,184	286,425,468	10.71%	309,767,320	334,499,680	7.98%
Total In-State	\$3,923,257,234	\$4,153,015,508	5.86%	\$4,526,924,153	\$4,741,656,904	4.74%
Consolidated and Out-Of-State	1,966,855,020	2,308,161,568	17.35%	2,432,222,739	2,932,591,039	20.57%
Grand Total In- and Out-Of-State	\$5,890,112,254	\$6,461,177,076	9.70%	\$6,959,146,892	\$7,674,247,943	10.28%

**TABLE 5**

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

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	THIRD QUARTER 2013	THIRD QUARTER 2014	
Mining and Oil Extraction	\$1,153,027,098	\$1,379,269,652	19.62%
Utilities	63,092,357	50,976,441	-19.20%
Construction	317,777,555	322,550,230	1.50%
Manufacturing	435,364,803	500,834,231	15.04%
Wholesale Trade	1,787,294,144	2,029,383,109	13.54%
Retail Trade	1,735,542,226	1,813,593,105	4.50%
Transportation and Warehousing	103,884,990	118,200,976	13.78%
Information Industries	190,489,894	196,688,943	3.25%
Finc, Ins. Real Estate, Rental & Leasing	387,262,710	430,193,609	11.09%
Professional, Scientific, Tech., & Mgmt Serv.	38,954,874	39,444,343	1.26%
Educational, Health Care, and Social Serv.	14,889,163	13,817,229	-7.20%
Arts, Entertainment & Recreation	37,410,090	39,341,814	5.16%
Accommodation & Food Services	480,108,191	524,420,903	9.23%
Other Services	141,467,521	153,307,693	8.37%
Miscellaneous	72,581,276	62,225,665	-14.27%
<b>GRAND TOTAL</b>	<b>\$6,959,146,892</b>	<b>\$7,674,247,943</b>	<b>10.28%</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