

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

FOURTH QUARTER 2017

Covering Sales Occurring in
October, November and December

		Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year		
	<u>Sales Quarter</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
First Quarter:	January, February, March	+2.3%	-33.2%	-5.1%
Second Quarter:	April, May, June	-16.1%	-25.7%	+6.8%
Third Quarter:	July, August, September	-25.0%	-19.9%	+2.3%
Fourth Quarter:	October, November, December	-31.2%	-17.6%	+7.2%

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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 fourth quarter of 2017. 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 2012 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 2017**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$4,533,367	\$526,849	\$5,060,216
Barnes	15,192,976	2,304,891	17,497,867
Benson	3,189,859	5,023	3,194,882
Billings	1,602,904	239,353	1,842,257
Bottineau	21,140,511	400,458	21,540,969
Bowman	8,471,972	1,448,421	9,920,393
Burke	3,935,114	2,362,298	6,297,412
Burleigh	383,292,078	22,231,459	405,523,537
Cass	685,936,799	72,744,698	758,681,497
Cavalier	7,669,194	458,087	8,127,281
Dickey	10,131,909	459,461	10,591,370
Divide	4,673,012	11,588	4,684,600
Dunn	9,675,693	1,075,679	10,751,372
Eddy	2,930,349	80,886	3,011,235
Emmons	4,539,517	167,212	4,706,729
Foster	13,124,766	1,002,055	14,126,821
Golden Valley	3,515,827	44,443	3,560,270
Grand Forks	301,409,051	19,089,809	320,498,860
Grant	3,247,136	28,708	3,275,844
Griggs	3,640,765	259,416	3,900,181
Hettinger	2,347,040	342,215	2,689,255
Kidder	3,522,058	42,108	3,564,166
LaMoure	9,213,095	184,196	9,397,291
Logan	2,976,534	43,044	3,019,578
McHenry	5,154,440	1,141,679	6,296,119
McIntosh	6,979,116	230,889	7,210,005
McKenzie	55,847,018	7,059,242	62,906,260
McLean	15,822,436	199,482	16,021,918
Mercer	15,570,908	1,929,739	17,500,647
Morton	59,436,945	8,288,877	67,725,822
Mountrail	46,295,870	676,681	46,972,551
Nelson	3,644,681	45,687	3,690,368
Oliver	737,486	132,888	870,374
Pembina	10,335,162	1,485,549	11,820,711
Pierce	10,229,738	670,098	10,899,836
Ramsey	40,991,186	694,706	41,685,892
Ransom	7,301,182	1,080,343	8,381,525
Renville	5,978,226	288,378	6,266,604
Richland	31,391,352	6,606,733	37,998,085
Rolette	8,315,251	97,805	8,413,056
Sargent	5,429,850	7,579,998	13,009,848
Sheridan	616,278	1,230	617,508
Sioux	576,927	554	577,481
Slope	225,046	2,900	227,946
Stark	227,103,643	13,385,433	240,489,076
Steele	1,982,750	184,234	2,166,984
Stutsman	60,353,473	4,213,163	64,566,636
Towner	2,553,454	277,017	2,830,471
Traill	10,280,529	852,221	11,132,750
Walsh	18,547,609	1,936,761	20,484,370
Ward	267,512,551	11,530,772	279,043,323
Wells	8,744,073	168,656	8,912,729
Williams	365,230,109	46,865,532	412,095,641
Subtotal In-State	\$2,803,098,815	\$243,179,604	\$3,046,278,419
Consolidated	\$386,135,586	\$117,329,212	\$503,464,798
Out-Of-State	<u>\$977,747,675</u>	<u>\$245,711,945</u>	<u>\$1,223,459,620</u>
Grand Total	\$4,166,982,076	\$606,220,761	\$4,773,202,837

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Fourth Quarters 2016 and 2017**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	2016	2017		2016	2017	
Adams	\$5,158,581	\$4,533,367	-12.12%	\$5,604,743	\$5,060,216	-9.72%
Barnes	15,741,397	15,192,976	-3.48%	20,225,519	17,497,867	-13.49%
Benson	3,533,520	3,189,859	-9.73%	3,566,629	3,194,882	-10.42%
Billings	1,508,919	1,602,904	6.23%	2,138,741	1,842,257	-13.86%
Bottineau	17,699,783	21,140,511	19.44%	18,792,472	21,540,969	14.63%
Bowman	8,612,328	8,471,972	-1.63%	10,058,493	9,920,393	-1.37%
Burke	3,750,627	3,935,114	4.92%	6,072,809	6,297,412	3.70%
Burleigh	400,568,961	383,292,078	-4.31%	425,650,488	405,523,537	-4.73%
Cass	703,275,174	685,936,799	-2.47%	776,863,237	758,681,497	-2.34%
Cavalier	6,146,458	7,669,194	24.77%	6,358,257	8,127,281	27.82%
Dickey	8,761,353	10,131,909	15.64%	9,338,181	10,591,370	13.42%
Divide	5,601,248	4,673,012	-16.57%	5,610,453	4,684,600	-16.50%
Dunn	7,400,153	9,675,693	30.75%	7,875,088	10,751,372	36.52%
Eddy	3,070,287	2,930,349	-4.56%	3,191,313	3,011,235	-5.64%
Emmons	5,230,997	4,539,517	-13.22%	5,414,502	4,706,729	-13.07%
Foster	11,918,484	13,124,766	10.12%	12,897,974	14,126,821	9.53%
Golden Valley	3,239,585	3,515,827	8.53%	3,290,332	3,560,270	8.20%
Grand Forks	311,367,310	301,409,051	-3.20%	329,713,671	320,498,860	-2.79%
Grant	2,855,370	3,247,136	13.72%	2,871,076	3,275,844	14.10%
Griggs	4,613,526	3,640,765	-21.08%	4,803,428	3,900,181	-18.80%
Hettinger	2,690,254	2,347,040	-12.76%	4,201,875	2,689,255	-36.00%
Kidder	3,525,542	3,522,058	-0.10%	3,598,176	3,564,166	-0.95%
LaMoure	8,087,253	9,213,095	13.92%	8,238,473	9,397,291	14.07%
Logan	2,233,239	2,976,534	33.28%	2,291,755	3,019,578	31.76%
McHenry	5,676,617	5,154,440	-9.20%	6,608,731	6,296,119	-4.73%
McIntosh	6,312,850	6,979,116	10.55%	6,622,768	7,210,005	8.87%
McKenzie	42,695,997	55,847,018	30.80%	45,121,787	62,906,260	39.41%
McLean	15,859,083	15,822,436	-0.23%	16,157,721	16,021,918	-0.84%
Mercer	15,352,007	15,570,908	1.43%	17,127,284	17,500,647	2.18%
Morton	63,281,075	59,436,945	-6.07%	73,279,879	67,725,822	-7.58%
Mountrail	36,945,420	46,295,870	25.31%	37,557,460	46,972,551	25.07%
Nelson	3,371,367	3,644,681	8.11%	3,399,537	3,690,368	8.56%
Oliver	811,676	737,486	-9.14%	965,472	870,374	-9.85%
Pembina	10,952,357	10,335,162	-5.64%	15,479,776	11,820,711	-23.64%
Pierce	9,073,150	10,229,738	12.75%	9,552,844	10,899,836	14.10%
Ramsey	41,544,250	40,991,186	-1.33%	42,097,738	41,685,892	-0.98%
Ransom	8,131,245	7,301,182	-10.21%	8,726,236	8,381,525	-3.95%
Renville	5,276,595	5,978,226	13.30%	5,682,292	6,266,604	10.28%
Richland	30,387,816	31,391,352	3.30%	37,738,410	37,998,085	0.69%
Rolette	8,425,210	8,315,251	-1.31%	8,497,565	8,413,056	-0.99%
Sargent	4,998,075	5,429,850	8.64%	14,023,039	13,009,848	-7.23%
Sheridan	951,950	616,278	-35.26%	953,207	617,508	-35.22%
Sioux	4,771,895	576,927	-87.91%	4,772,812	577,481	-87.90%
Slope	229,618	225,046	-1.99%	261,930	227,946	-12.97%
Stark	190,959,629	227,103,643	18.93%	200,524,516	240,489,076	19.93%
Steele	2,247,492	1,982,750	-11.78%	2,352,071	2,166,984	-7.87%
Stutsman	64,516,160	60,353,473	-6.45%	67,654,398	64,566,636	-4.56%
Towner	2,495,459	2,553,454	2.32%	2,780,436	2,830,471	1.80%
Traill	9,937,864	10,280,529	3.45%	10,674,212	11,132,750	4.30%
Walsh	16,774,881	18,547,609	10.57%	18,050,454	20,484,370	13.48%
Ward	266,419,739	267,512,551	0.41%	280,797,726	279,043,323	-0.62%
Wells	9,120,227	8,744,073	-4.12%	9,240,540	8,912,729	-3.55%
Williams	276,421,823	365,230,109	32.13%	301,559,728	412,095,641	36.65%
Subtotal In-State	\$2,700,531,876	\$2,803,098,815	3.80%	\$2,926,928,254	\$3,046,278,419	4.08%
Consolidated and Out-Of-State	\$1,257,837,066	\$1,363,883,261	8.43%	\$1,525,933,404	\$1,726,924,418	13.17%
Grand Total	\$3,958,368,942	\$4,166,982,076	5.27%	\$4,452,861,658	\$4,773,202,837	7.19%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Fourth Quarter 2017**

CITIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	\$1,316,727	\$187,853	\$1,504,580
Beach	3,042,198	42,865	3,085,063
Beulah	9,676,368	174,373	9,850,741
Bismarck	381,206,115	21,845,435	403,051,550
Bottineau	11,599,278	82,584	11,681,862
Bowman	7,833,034	485,131	8,318,165
Cando	2,045,692	117,845	2,163,537
Carrington	12,818,477	985,357	13,803,834
Casselton	6,195,450	136,715	6,332,165
Cavalier	3,989,981	1,255,920	5,245,901
Cooperstown	2,849,098	97,756	2,946,854
Crosby	3,922,593	10,044	3,932,637
Devils Lake	40,404,836	670,051	41,074,887
Dickinson	215,429,164	10,036,657	225,465,821
Ellendale	3,877,746	299,537	4,177,283
Fargo	589,025,025	56,096,097	645,121,122
Garrison	6,701,926	11,464	6,713,390
Grafton	11,714,906	479,873	12,194,779
Grand Forks	293,980,833	18,735,679	312,716,512
Harvey	7,312,107	131,357	7,443,464
Hazen	5,269,690	101,802	5,371,492
Hettinger	4,305,527	247,489	4,553,016
Hillsboro	4,015,023	62,073	4,077,096
Jamestown	58,471,030	3,423,984	61,895,014
Kenmare	6,146,822	25,380	6,172,202
Langdon	6,657,413	418,558	7,075,971
Larimore	1,015,958	63,166	1,079,124
Lincoln	1,013,559	8,230	1,021,789
Linton	3,104,599	138,028	3,242,627
Lisbon	5,460,837	531,822	5,992,659
Mandan	55,161,732	7,833,146	62,994,878
Mayville	3,204,270	505,127	3,709,397
Minot	254,946,436	11,121,699	266,068,135
New Rockford	2,378,387	79,585	2,457,972
New Town	21,056,665	343,441	21,400,106
Northwood	3,959,377	34,185	3,993,562
Oakes	5,452,616	150,035	5,602,651
Park River	3,134,989	36,266	3,171,255
Rolla	4,383,635	49,224	4,432,859
Rugby	10,100,774	660,149	10,760,923
Stanley	22,143,313	62,964	22,206,277
Tioga	17,174,037	313,296	17,487,333
Valley City	14,394,694	2,265,371	16,660,065
Wahpeton	24,165,126	5,688,193	29,853,319
Walhalla	1,662,841	5,090	1,667,931
Washburn	5,277,977	17,127	5,295,104
Watford City	46,550,468	4,615,583	51,166,051
West Fargo	78,868,728	11,429,053	90,297,781
Williston	346,173,897	46,339,371	392,513,268
Wishek	5,454,624	42,506	5,497,130
Subtotal 50 Cities	\$2,636,046,598	\$208,494,536	\$2,844,541,134
Remaining Cities	167,052,217	34,685,068	201,737,285
Total In-State	\$2,803,098,815	\$243,179,604	\$3,046,278,419
Consolidated	386,135,586	117,329,212	503,464,798
Out-Of-State	977,747,675	245,711,945	1,223,459,620
Grand Total In- and Out-Of-State	\$4,166,982,076	\$606,220,761	\$4,773,202,837

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Fourth Quarters 2016 and 2017**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	2016	2017		2016	2017	
Ashley	\$1,574,750	\$1,316,727	-16.39%	\$1,849,542	\$1,504,580	-18.65%
Beach	2,797,518	3,042,198	8.75%	2,845,852	3,085,063	8.41%
Beulah	8,690,754	9,676,368	11.34%	8,837,886	9,850,741	11.46%
Bismarck	398,483,277	381,206,115	-4.34%	423,035,269	403,051,550	-4.72%
Bottineau	11,707,082	11,599,278	-0.92%	11,949,158	11,681,862	-2.24%
Bowman	7,855,454	7,833,034	-0.29%	8,446,139	8,318,165	-1.52%
Cando	1,976,572	2,045,692	3.50%	2,250,430	2,163,537	-3.86%
Carrington	11,606,387	12,818,477	10.44%	12,584,947	13,803,834	9.69%
Casselton	4,372,736	6,195,450	41.68%	4,736,228	6,332,165	33.70%
Cavalier	4,774,709	3,989,981	-16.44%	9,114,636	5,245,901	-42.45%
Cooperstown	3,804,189	2,849,098	-25.11%	3,895,320	2,946,854	-24.35%
Crosby	5,157,536	3,922,593	-23.94%	5,162,446	3,932,637	-23.82%
Devils Lake	40,915,701	40,404,836	-1.25%	41,466,496	41,074,887	-0.94%
Dickinson	180,429,171	215,429,164	19.40%	187,525,157	225,465,821	20.23%
Ellendale	2,405,756	3,877,746	61.19%	2,478,845	4,177,283	68.52%
Fargo	609,148,725	589,025,025	-3.30%	667,402,231	645,121,122	-3.34%
Garrison	6,481,118	6,701,926	3.41%	6,510,639	6,713,390	3.11%
Grafton	10,908,167	11,714,906	7.40%	11,516,299	12,194,779	5.89%
Grand Forks	302,640,955	293,980,833	-2.86%	320,526,932	312,716,512	-2.44%
Harvey	7,385,115	7,312,107	-0.99%	7,438,589	7,443,464	0.07%
Hazen	5,909,736	5,269,690	-10.83%	5,991,860	5,371,492	-10.35%
Hettinger	4,970,882	4,305,527	-13.39%	5,194,580	4,553,016	-12.35%
Hillsboro	4,232,150	4,015,023	-5.13%	4,386,311	4,077,096	-7.05%
Jamestown	62,381,008	58,471,030	-6.27%	64,718,229	61,895,014	-4.36%
Kenmare	5,110,168	6,146,822	20.29%	5,137,837	6,172,202	20.13%
Langdon	5,281,625	6,657,413	26.05%	5,448,171	7,075,971	29.88%
Larimore	1,082,415	1,015,958	-6.14%	1,098,136	1,079,124	-1.73%
Lincoln	1,001,505	1,013,559	1.20%	1,023,393	1,021,789	-0.16%
Linton	3,270,640	3,104,599	-5.08%	3,398,037	3,242,627	-4.57%
Lisbon	6,281,675	5,460,837	-13.07%	6,305,139	5,992,659	-4.96%
Mandan	58,981,116	55,161,732	-6.48%	68,436,086	62,994,878	-7.95%
Mayville	3,145,158	3,204,270	1.88%	3,423,597	3,709,397	8.35%
Minot	255,091,330	254,946,436	-0.06%	269,143,048	266,068,135	-1.14%
New Rockford	2,536,871	2,378,387	-6.25%	2,649,888	2,457,972	-7.24%
New Town	14,414,949	21,056,665	46.08%	14,616,470	21,400,106	46.41%
Northwood	5,152,123	3,959,377	-23.15%	5,195,948	3,993,562	-23.14%
Oakes	5,520,813	5,452,616	-1.24%	5,967,622	5,602,651	-6.12%
Park River	2,978,898	3,134,989	5.24%	3,024,877	3,171,255	4.84%
Rolla	4,992,736	4,383,635	-12.20%	5,048,443	4,432,859	-12.19%
Rugby	8,945,561	10,100,774	12.91%	9,416,742	10,760,923	14.27%
Stanley	20,218,876	22,143,313	9.52%	20,221,914	22,206,277	9.81%
Tioga	13,149,988	17,174,037	30.60%	13,676,342	17,487,333	27.87%
Valley City	14,746,348	14,394,694	-2.38%	19,202,241	16,660,065	-13.24%
Wahpeton	23,127,750	24,165,126	4.49%	29,809,002	29,853,319	0.15%
Walhalla	1,650,829	1,662,841	0.73%	1,654,423	1,667,931	0.82%
Washburn	5,441,926	5,277,977	-3.01%	5,499,154	5,295,104	-3.71%
Watford City	36,528,270	46,550,468	27.44%	38,398,168	51,166,051	33.25%
West Fargo	78,040,925	78,868,728	1.06%	90,230,346	90,297,781	0.07%
Williston	261,178,753	346,173,897	32.54%	285,491,368	392,513,268	37.49%
Wishek	4,535,093	5,454,624	20.28%	4,569,374	5,497,130	20.30%
Subtotal 50 Cities	\$2,543,015,789	\$2,636,046,598	3.66%	\$2,737,949,787	\$2,844,541,134	3.89%
Remaining Cities	157,516,087	167,052,217	6.05%	188,978,467	201,737,285	6.75%
Total In-State	\$2,700,531,876	\$2,803,098,815	3.80%	\$2,926,928,254	\$3,046,278,419	4.08%
Consolidated and Out-Of-State	1,257,837,066	1,363,883,261	8.43%	1,525,933,404	1,726,924,418	13.17%
Grand Total In- and Out-Of-State	\$3,958,368,942	\$4,166,982,076	5.27%	\$4,452,861,658	\$4,773,202,837	7.19%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Fourth Quarters 2016 and 2017**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FOURTH QUARTER 2016	FOURTH QUARTER 2017	
Mining and Oil Extraction	\$315,642,559	\$574,020,281	81.86%
Utilities	45,300,306	45,634,458	0.74%
Construction	200,320,729	159,190,195	-20.53%
Manufacturing	233,190,966	251,989,075	8.06%
Wholesale Trade	890,001,401	1,050,671,146	18.05%
Retail Trade	1,660,606,085	1,634,854,404	-1.55%
Transportation and Warehousing	37,577,167	36,700,196	-2.33%
Information Industries	209,679,530	137,968,377	-34.20%
Fin. Ins. Real Estate, Rental & Leasing	199,505,258	200,619,864	0.56%
Professional, Scientific, Tech., & Mgmt Serv.	45,188,507	51,359,293	13.66%
Educational, Health Care, and Social Serv.	21,707,411	20,811,619	-4.13%
Arts, Entertainment & Recreation	23,690,937	21,305,034	-10.07%
Accommodation & Food Services	417,543,733	415,621,599	-0.46%
Other Services	106,089,150	117,331,606	10.60%
Miscellaneous	46,817,919	55,125,690	17.74%
GRAND TOTAL	\$4,452,861,658	\$4,773,202,837	7.19%

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.