

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

THIRD QUARTER 2019

Covering Sales Occurring in
July, August and September

		Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year		
	<u>Sales Quarter</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
First Quarter:	January, February, March	-5.1%	+9.6%	+9.7%
Second Quarter:	April, May, June	+6.8%	+9.5%	+8.4%
Third Quarter:	July, August, September	+2.3%	+18.2%	+4.0
Fourth Quarter:	October, November, December	+7.2%	+12.6%	

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www.nd.gov/tax

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 2019. 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, Third Quarter 2019**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$4,937,577	\$820,384	\$5,757,961
Barnes	18,072,039	2,558,683	20,630,722
Benson	3,225,192	142,874	3,368,066
Billings	17,717,444	438,388	18,155,832
Bottineau	25,209,777	207,956	25,417,733
Bowman	9,314,462	992,155	10,306,617
Burke	3,526,506	3,179,338	6,705,844
Burleigh	398,768,960	25,031,867	423,800,827
Cass	728,687,917	79,398,924	808,086,841
Cavalier	8,907,552	182,443	9,089,995
Dickey	9,296,057	149,713	9,445,770
Divide	5,070,048	164,859	5,234,907
Dunn	16,946,800	2,318,724	19,265,524
Eddy	2,757,077	27,910	2,784,987
Emmons	5,454,645	143,678	5,598,323
Foster	13,712,948	439,287	14,152,235
Golden Valley	3,493,885	44,411	3,538,296
Grand Forks	265,777,075	14,713,368	280,490,443
Grant	3,169,311	34,578	3,203,889
Griggs	3,407,521	300,040	3,707,561
Hettinger	2,563,733	271,604	2,835,337
Kidder	4,285,997	76,550	4,362,547
LaMoure	7,649,854	86,221	7,736,075
Logan	2,765,719	33,021	2,798,740
McHenry	5,494,547	1,301,985	6,796,532
McIntosh	7,725,241	31,919	7,757,160
McKenzie	91,615,041	8,865,229	100,480,270
McLean	17,793,734	171,246	17,964,980
Mercer	16,766,165	216,491	16,982,656
Morton	68,566,228	11,610,484	80,176,712
Mountrail	77,926,344	408,508	78,334,852
Nelson	4,905,804	3,864	4,909,668
Oliver	736,258	293,270	1,029,528
Pembina	12,025,157	11,050,192	23,075,349
Pierce	13,659,510	1,175,358	14,834,868
Ramsey	43,224,790	630,855	43,855,645
Ransom	8,097,864	1,486,164	9,584,028
Renville	8,580,421	239,798	8,820,219
Richland	34,462,443	3,923,152	38,385,595
Rolette	8,625,637	24,869	8,650,506
Sargent	5,816,257	9,507,091	15,323,348
Sheridan	585,160	3,243	588,403
Sioux	513,226	103	513,329
Slope	235,089	2,512	237,601
Stark	285,048,915	12,795,966	297,844,881
Steele	2,935,647	88,840	3,024,487
Stutsman	67,954,630	4,656,065	72,610,695
Towner	2,942,163	107,150	3,049,313
Traill	11,181,333	1,576,777	12,758,110
Walsh	23,114,056	1,542,961	24,657,017
Ward	302,466,771	13,503,059	315,969,830
Wells	10,786,027	140,079	10,926,106
Williams	412,670,012	33,506,883	446,176,895
Subtotal In-State	\$3,111,172,566	\$250,621,089	\$3,361,793,655
Consolidated	\$511,692,935	\$238,247,880	\$749,940,815
Out-Of-State	\$1,340,818,097	\$399,262,524	\$1,740,080,621
Grand Total	\$4,963,683,598	\$888,131,493	\$5,851,815,091

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Third Quarters 2018 and 2019**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER	THIRD QUARTER	PERCENT CHANGE	THIRD QUARTER	THIRD QUARTER	PERCENT CHANGE
	2018	2019		2018	2019	
Adams	\$5,958,853	\$4,937,577	-17.14%	\$6,721,998	\$5,757,961	-14.34%
Barnes	17,628,425	18,072,039	2.52%	20,097,803	20,630,722	2.65%
Benson	3,534,494	3,225,192	-8.75%	3,537,685	3,368,066	-4.79%
Billings	17,137,218	17,717,444	3.39%	17,270,961	18,155,832	5.12%
Bottineau	23,273,957	25,209,777	8.32%	24,270,974	25,417,733	4.72%
Bowman	9,028,408	9,314,462	3.17%	11,247,392	10,306,617	-8.36%
Burke	3,939,333	3,526,506	-10.48%	6,039,740	6,705,844	11.03%
Burleigh	382,651,420	398,768,960	4.21%	405,384,386	423,800,827	4.54%
Cass	726,333,018	728,687,917	0.32%	795,866,689	808,086,841	1.54%
Cavalier	10,304,501	8,907,552	-13.56%	10,577,889	9,089,995	-14.07%
Dickey	11,142,855	9,296,057	-16.57%	11,415,831	9,445,770	-17.26%
Divide	4,969,838	5,070,048	2.02%	4,988,184	5,234,907	4.95%
Dunn	14,698,904	16,946,800	15.29%	20,642,253	19,265,524	-6.67%
Eddy	4,816,590	2,757,077	-42.76%	4,831,320	2,784,987	-42.36%
Emmons	4,625,627	5,454,645	17.92%	4,731,363	5,598,323	18.32%
Foster	13,755,289	13,712,948	-0.31%	14,322,487	14,152,235	-1.19%
Golden Valley	2,974,074	3,493,885	17.48%	3,036,929	3,538,296	16.51%
Grand Forks	265,838,098	265,777,075	-0.02%	281,356,036	280,490,443	-0.31%
Grant	2,348,027	3,169,311	34.98%	2,363,595	3,203,889	35.55%
Griggs	3,501,533	3,407,521	-2.68%	3,721,278	3,707,561	-0.37%
Hettinger	2,631,138	2,563,733	-2.56%	2,853,426	2,835,337	-0.63%
Kidder	4,495,717	4,285,997	-4.66%	4,558,229	4,362,547	-4.29%
LaMoure	7,923,454	7,649,854	-3.45%	8,102,746	7,736,075	-4.53%
Logan	3,676,210	2,765,719	-24.77%	3,699,781	2,798,740	-24.35%
McHenry	4,863,550	5,494,547	12.97%	5,363,741	6,796,532	26.71%
McIntosh	8,715,024	7,725,241	-11.36%	8,737,897	7,757,160	-11.22%
McKenzie	79,996,490	91,615,041	14.52%	88,082,144	100,480,270	14.08%
McLean	17,709,693	17,793,734	0.47%	18,041,137	17,964,980	-0.42%
Mercer	17,244,366	16,766,165	-2.77%	17,556,830	16,982,656	-3.27%
Morton	64,332,500	68,566,228	6.58%	75,108,212	80,176,712	6.75%
Mountrail	72,757,057	77,926,344	7.10%	73,208,375	78,334,852	7.00%
Nelson	3,841,861	4,905,804	27.69%	3,888,880	4,909,668	26.25%
Oliver	574,211	736,258	28.22%	848,434	1,029,528	21.34%
Pembina	11,690,477	12,025,157	2.86%	18,097,805	23,075,349	27.50%
Pierce	15,921,977	13,659,510	-14.21%	17,097,941	14,834,868	-13.24%
Ramsey	44,816,406	43,224,790	-3.55%	45,374,628	43,855,645	-3.35%
Ransom	8,574,638	8,097,864	-5.56%	9,359,009	9,584,028	2.40%
Renville	6,291,852	8,580,421	36.37%	6,458,789	8,820,219	36.56%
Richland	33,073,744	34,462,443	4.20%	41,876,840	38,385,595	-8.34%
Rolette	7,813,905	8,625,637	10.39%	7,879,088	8,650,506	9.79%
Sargent	5,236,866	5,816,257	11.06%	13,575,080	15,323,348	12.88%
Sheridan	714,448	585,160	-18.10%	715,032	588,403	-17.71%
Sioux	556,038	513,226	-7.70%	556,798	513,329	-7.81%
Slope	208,544	235,089	12.73%	210,630	237,601	12.80%
Stark	273,074,612	285,048,915	4.38%	291,001,714	297,844,881	2.35%
Steele	2,406,490	2,935,647	21.99%	2,603,663	3,024,487	16.16%
Stutsman	63,903,024	67,954,630	6.34%	67,331,284	72,610,695	7.84%
Towner	3,227,579	2,942,163	-8.84%	3,273,432	3,049,313	-6.85%
Traill	10,315,351	11,181,333	8.40%	11,142,432	12,758,110	14.50%
Walsh	22,634,142	23,114,056	2.12%	24,312,390	24,657,017	1.42%
Ward	292,913,750	302,466,771	3.26%	307,756,819	315,969,830	2.67%
Wells	10,078,976	10,786,027	7.02%	10,214,615	10,926,106	6.97%
Williams	419,482,239	412,670,012	-1.62%	455,092,377	446,176,895	-1.96%
Subtotal In-State	\$3,050,156,791	\$3,111,172,566	2.00%	\$3,296,404,991	\$3,361,793,655	1.98%
Consolidated and Out-Of-State	\$1,729,123,198	\$1,852,511,032	7.14%	\$2,328,297,233	\$2,490,021,436	6.95%
Grand Total	\$4,779,279,989	\$4,963,683,598	3.86%	\$5,624,702,224	\$5,851,815,091	4.04%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Third Quarter 2019**

CITIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	\$1,771,556	\$21,484	\$1,793,040
Beach	3,159,180	39,961	3,199,141
Beulah	10,341,197	117,722	10,458,919
Bismarck	396,288,160	24,671,189	420,959,349
Bottineau	13,540,970	53,513	13,594,483
Bowman	8,462,286	254,883	8,717,169
Cando	2,425,738	56,813	2,482,551
Carrington	13,494,453	439,081	13,933,534
Casselton	5,735,573	188,017	5,923,590
Cavalier	4,572,539	10,873,153	15,445,692
Cooperstown	2,462,435	106,972	2,569,407
Crosby	4,313,588	79,304	4,392,892
Devils Lake	42,777,327	624,174	43,401,501
Dickinson	271,039,831	8,995,219	280,035,050
Ellendale	2,779,283	72,250	2,851,533
Fargo	604,895,895	66,143,544	671,039,439
Garrison	6,042,058	24,989	6,067,047
Grafton	15,733,834	316,851	16,050,685
Grand Forks	258,875,280	14,136,179	273,011,459
Harvey	9,526,066	34,378	9,560,444
Hazen	5,397,225	66,261	5,463,486
Hettinger	4,808,487	126,219	4,934,706
Hillsboro	4,618,596	43,142	4,661,738
Jamestown	66,385,728	3,821,353	70,207,081
Kenmare	5,513,991	55,942	5,569,933
Langdon	7,535,713	138,175	7,673,888
Larimore	938,469	350,347	1,288,816
Lincoln	1,345,199	1,436	1,346,635
Linton	3,440,952	97,079	3,538,031
Lisbon	6,292,902	26,602	6,319,504
Mandan	63,825,407	11,035,743	74,861,150
Mayville	3,189,378	1,437,806	4,627,184
Minot	289,043,159	12,337,139	301,380,298
New Rockford	2,489,739	25,152	2,514,891
New Town	33,699,329	247,410	33,946,739
Northwood	3,525,521	5,563	3,531,084
Oakes	5,795,478	71,154	5,866,632
Park River	3,304,005	35,301	3,339,306
Rolla	5,790,055	10,011	5,800,066
Rugby	13,580,980	1,170,144	14,751,124
Stanley	26,367,711	98,468	26,466,179
Tioga	24,043,504	133,515	24,177,019
Valley City	17,240,311	2,463,832	19,704,143
Wahpeton	26,759,612	3,495,181	30,254,793
Walhalla	2,145,244	7,801	2,153,045
Washburn	6,514,173	16,130	6,530,303
Watford City	78,406,381	7,401,923	85,808,304
West Fargo	100,722,170	8,097,126	108,819,296
Williston	385,873,160	33,317,247	419,190,407
Wishek	5,777,719	10,435	5,788,154
Subtotal 50 Cities	\$2,882,607,547	\$213,393,313	\$3,096,000,860
Remaining Cities	<u>228,565,019</u>	<u>37,227,776</u>	<u>265,792,795</u>
Total In-State	\$3,111,172,566	\$250,621,089	\$3,361,793,655
Consolidated	511,692,935	238,247,880	749,940,815
Out-Of-State	<u>1,340,818,097</u>	<u>399,262,524</u>	<u>1,740,080,621</u>
Grand Total In- and Out-Of-State	\$4,963,683,598	\$888,131,493	\$5,851,815,091

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Third Quarters 2018 and 2019**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER	THIRD QUARTER	PERCENT CHANGE	THIRD QUARTER	THIRD QUARTER	PERCENT CHANGE
	2018	2019		2018	2019	
Ashley	\$1,553,447	\$1,771,556	14.04%	\$1,566,425	\$1,793,040	14.47%
Beach	2,595,701	3,159,180	21.71%	2,656,023	3,199,141	20.45%
Beulah	10,565,713	10,341,197	-2.12%	10,666,675	10,458,919	-1.95%
Bismarck	380,338,164	396,288,160	4.19%	402,588,624	420,959,349	4.56%
Bottineau	12,887,651	13,540,970	5.07%	12,947,611	13,594,483	5.00%
Bowman	8,315,515	8,462,286	1.77%	8,693,797	8,717,169	0.27%
Cando	2,685,364	2,425,738	-9.67%	2,727,327	2,482,551	-8.97%
Carrington	13,434,646	13,494,453	0.45%	13,999,971	13,933,534	-0.47%
Casselton	4,473,794	5,735,573	28.20%	4,547,303	5,923,590	30.27%
Cavalier	4,579,315	4,572,539	-0.15%	10,716,888	15,445,692	44.12%
Cooperstown	2,882,727	2,462,435	-14.58%	2,944,849	2,569,407	-12.75%
Crosby	4,345,382	4,313,588	-0.73%	4,363,329	4,392,892	0.68%
Devils Lake	44,180,247	42,777,327	-3.18%	44,737,616	43,401,501	-2.99%
Dickinson	255,845,375	271,039,831	5.94%	269,941,758	280,035,050	3.74%
Ellendale	4,289,772	2,779,283	-35.21%	4,504,971	2,851,533	-36.70%
Fargo	606,165,199	604,895,895	-0.21%	660,450,136	671,039,439	1.60%
Garrison	6,456,239	6,042,058	-6.42%	6,474,000	6,067,047	-6.29%
Grafton	15,144,400	15,733,834	3.89%	15,541,891	16,050,685	3.27%
Grand Forks	257,587,700	258,875,280	0.50%	272,707,585	273,011,459	0.11%
Harvey	8,985,629	9,526,066	6.01%	9,035,850	9,560,444	5.81%
Hazen	5,442,919	5,397,225	-0.84%	5,517,032	5,463,486	-0.97%
Hettinger	5,857,569	4,808,487	-17.91%	5,993,038	4,934,706	-17.66%
Hillsboro	3,459,859	4,618,596	33.49%	3,503,093	4,661,738	33.07%
Jamestown	62,392,437	66,385,728	6.40%	65,172,598	70,207,081	7.72%
Kenmare	7,897,529	5,513,991	-30.18%	7,937,279	5,569,933	-29.83%
Langdon	8,790,073	7,535,713	-14.27%	9,060,322	7,673,888	-15.30%
Larimore	965,592	938,469	-2.81%	1,148,831	1,288,816	12.18%
Lincoln	1,309,259	1,345,199	2.75%	1,313,602	1,346,635	2.51%
Linton	3,125,183	3,440,952	10.10%	3,175,081	3,538,031	11.43%
Lisbon	6,490,521	6,292,902	-3.04%	6,507,755	6,319,504	-2.89%
Mandan	60,088,205	63,825,407	6.22%	70,340,408	74,861,150	6.43%
Mayville	3,694,231	3,189,378	-13.67%	4,248,767	4,627,184	8.91%
Minot	274,973,062	289,043,159	5.12%	289,481,798	301,380,298	4.11%
New Rockford	3,020,139	2,489,739	-17.56%	3,030,748	2,514,891	-17.02%
New Town	33,067,245	33,699,329	1.91%	33,205,457	33,946,739	2.23%
Northwood	4,863,980	3,525,521	-27.52%	4,882,982	3,531,084	-27.69%
Oakes	6,189,047	5,795,478	-6.36%	6,242,441	5,866,632	-6.02%
Park River	3,724,610	3,304,005	-11.29%	3,765,280	3,339,306	-11.31%
Rolla	4,872,799	5,790,055	18.82%	4,907,159	5,800,066	18.20%
Rugby	15,813,142	13,580,980	-14.12%	16,988,341	14,751,124	-13.17%
Stanley	31,267,678	26,367,711	-15.67%	31,371,291	26,466,179	-15.64%
Tioga	22,183,202	24,043,504	8.39%	22,416,380	24,177,019	7.85%
Valley City	16,794,194	17,240,311	2.66%	19,218,492	19,704,143	2.53%
Wahpeton	26,129,444	26,759,612	2.41%	33,774,862	30,254,793	-10.42%
Walhalla	1,888,063	2,145,244	13.62%	1,895,705	2,153,045	13.57%
Washburn	6,037,632	6,514,173	7.89%	6,092,473	6,530,303	7.19%
Watford City	70,407,483	78,406,381	11.36%	74,016,698	85,808,304	15.93%
West Fargo	98,086,169	100,722,170	2.69%	109,789,967	108,819,296	-0.88%
Williston	394,902,591	385,873,160	-2.29%	430,217,900	419,190,407	-2.56%
Wishek	6,934,176	5,777,719	-16.68%	6,944,071	5,788,154	-16.65%
Subtotal 50 Cities	\$2,837,980,013	\$2,882,607,547	1.57%	\$3,043,972,480	\$3,096,000,860	1.71%
Remaining Cities	<u>212,176,778</u>	<u>228,565,019</u>	7.72%	<u>252,432,511</u>	<u>265,792,795</u>	5.29%
Total In-State	\$3,050,156,791	\$3,111,172,566	2.00%	\$3,296,404,991	\$3,361,793,655	1.98%
Consolidated and Out-Of-State	<u>1,729,123,198</u>	<u>1,852,511,032</u>	7.14%	<u>2,328,297,233</u>	<u>2,490,021,436</u>	6.95%
Grand Total In- and Out-Of-State	\$4,779,279,989	\$4,963,683,598	3.86%	\$5,624,702,224	\$5,851,815,091	4.04%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Third Quarters 2018 and 2019**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	THIRD QUARTER 2018	THIRD QUARTER 2019	
Mining and Oil Extraction	\$810,949,533	\$824,422,796	1.66%
Utilities	168,079,014	162,850,460	-3.11%
Construction	187,370,165	195,453,586	4.31%
Manufacturing	329,494,495	351,695,891	6.74%
Wholesale Trade	1,330,060,446	1,350,690,744	1.55%
Retail Trade	1,633,952,045	1,736,497,366	6.28%
Transportation and Warehousing	53,949,344	79,735,219	47.80%
Information Industries	132,999,775	144,366,408	8.55%
Fin. Ins. Real Estate, Rental & Leasing	209,090,321	205,362,112	-1.78%
Professional, Scientific, Tech., & Mgmt Serv.	41,394,910	42,732,237	3.23%
Educational, Health Care, and Social Serv.	15,640,796	31,561,547	101.79%
Arts, Entertainment & Recreation	44,473,735	43,296,113	-2.65%
Accommodation & Food Services	481,350,085	502,257,091	4.34%
Other Services	126,993,101	128,261,235	1.00%
Miscellaneous	58,904,459	52,632,286	-10.65%
GRAND TOTAL	\$5,624,702,224	\$5,851,815,091	4.04%

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.