

Estimated Impact of Combined Reporting in Tax Year 2006

By Predominant Industry, Measured by Payroll, of Group

Industry	Joyce						No Change		Total		
	Winners			Losers							
	#	Average \$	Average Group Size	#	Average \$	Average Group Size	#	Average Group Size	#	Average \$	Average Group Size
Agriculture	8	(5,857)	13	11	12,511	7	10	8	29	3,130	9
Mining	8	(19,024)	14	13	29,953	17	10	14	31	7,651	15
Utilities	30	(572,507)	21	31	40,712	17	33	24	94	(169,289)	21
Construction	105	(18,928)	9	102	67,033	13	90	5	297	16,330	9
Manufacturing	516	(170,131)	18	548	148,867	15	406	7	1,470	(4,224)	14
Wholesale Trade	140	(30,286)	21	198	88,010	8	88	5	426	30,953	11
Retail Trade	101	(66,241)	14	207	406,196	24	96	4	404	191,565	17
Transportation and Warehousing *	77	(33,123)	15	96	57,461	10	56	9	229	12,951	11
Information	108	(241,505)	34	96	290,521	32	129	11	333	5,428	24
Finance and Insurance	189	(90,422)	38	207	296,629	28	212	6	608	72,882	24
Real Estate and Rental and Leasing *	135	(62,617)	22	123	76,220	19	171	7	429	2,149	15
Professional, Scientific and Technical Services	273	(62,851)	14	269	70,233	12	363	5	905	1,916	10
Management of Companies	102	(165,075)	45	79	85,745	25	88	12	269	(37,412)	28
Administrative Support, Waste Management, and Remediation Services	75	(66,519)	20	71	71,076	19	69	7	215	267	15
Educational Services	20	(44,142)	9	16	15,076	9	11	12	47	(13,652)	10
Health Care and Social Assistance	52	(227,161)	39	49	57,204	22	65	7	166	(54,273)	22
Arts, Entertainment, and Recreation	16	(45,781)	13	9	12,149	14	18	31	43	(14,492)	21
Accommodation and Food Services	36	(108,703)	30	57	135,834	15	38	14	131	29,231	19
Other Services	34	(12,410)	11	29	22,701	9	42	5	105	2,251	8
Misreported	8	(58,535)	56	9	30,244	9	9	2	26	(7,542)	21
Total	2,033	(112,874)	22	2,220	152,449	17	2,004	7	6,257	17,415	16

Estimated Impact of Combined Reporting in Tax Year 2006

By Predominant Industry, Measured by Payroll, of Group

Industry	Finnigan			Losers			No Change		Total		
	#	Average \$	Average Group Size	#	Average \$	Average Group Size	#	Average Group Size	#	Average \$	Average Group Size
Agriculture	8	(5,857)	13	11	12,457	7	10	8	29	3,109	9
Mining	8	(18,628)	14	13	53,271	17	10	14	31	17,532	15
Utilities	30	(572,507)	21	31	41,098	17	33	24	94	(169,161)	21
Construction	100	(19,712)	9	109	69,897	12	88	5	297	19,016	9
Manufacturing	442	(193,026)	18	649	166,261	15	379	7	1,470	15,364	14
Wholesale Trade	129	(31,237)	20	214	105,455	9	83	5	426	43,516	11
Retail Trade	95	(67,909)	14	215	407,011	24	94	4	404	200,634	17
Transportation and Warehousing *	75	(33,419)	14	102	50,854	11	52	9	229	11,706	11
Information	105	(234,538)	34	100	316,701	31	128	11	333	21,152	24
Finance and Insurance	182	(90,739)	39	222	310,456	27	204	6	608	86,195	24
Real Estate and Rental and Leasing *	132	(58,312)	21	129	74,063	20	168	7	429	4,328	15
Professional, Scientific and Technical Services	266	(64,104)	14	284	85,331	12	355	5	905	7,936	10
Management of Companies	96	(168,687)	46	89	89,818	24	84	12	269	(30,484)	28
Administrative Support, Waste Management, and Remediation Services	75	(66,148)	20	74	72,523	19	66	7	215	1,887	15
Educational Services	20	(44,138)	9	16	19,199	9	11	12	47	(12,246)	10
Health Care and Social Assistance	52	(226,683)	39	49	57,735	22	65	7	166	(53,967)	22
Arts, Entertainment, and Recreation	16	(45,781)	13	10	12,657	13	17	33	43	(14,091)	21
Accommodation and Food Services	35	(111,543)	31	58	133,963	15	38	14	131	29,510	19
Other Services	32	(6,896)	11	34	25,218	8	39	4	105	6,064	8
Misreported	8	(58,535)	56	9	30,244	9	9	2	26	(7,542)	21
Total	1,906	(116,835)	22	2,418	162,444	17	1,933	7	6,257	27,186	16

Estimated Impact of Combined Reporting in Tax Year 2006

By Predominant Industry, Measured by Payroll, of Group

Industry	Joyce				Finnigan			
	# Tax Increase Greater Than 25%	% Of Companies Within Industry	# Tax Decrease Greater Than 25%	% Of Companies Within Industry	# Tax Increase Greater Than 25%	% Of Companies Within Industry	# Tax Decrease Greater Than 25%	% Of Companies Within Industry
	Agriculture	6	21%	5	17%	6	21%	5
Mining	9	29%	4	13%	9	29%	4	13%
Utilities	18	19%	20	21%	18	19%	20	21%
Construction	57	19%	61	21%	60	20%	56	19%
Manufacturing	416	28%	356	24%	511	35%	303	21%
Wholesale Trade	144	34%	94	22%	161	38%	82	19%
Retail Trade	166	41%	68	17%	172	43%	65	16%
Transportation and Warehousing *	68	30%	55	24%	74	32%	53	23%
Information	79	24%	85	26%	83	25%	81	24%
Finance and Insurance	160	26%	125	21%	174	29%	121	20%
Real Estate and Rental and Leasing *	96	22%	106	25%	102	24%	101	24%
Professional, Scientific and Technical Services	186	21%	197	22%	201	22%	192	21%
Management of Companies	70	26%	78	29%	78	29%	70	26%
Administrative Support, Waste Management, and Remediation Services	53	25%	59	27%	56	26%	59	27%
Educational Services	12	26%	12	26%	12	26%	12	26%
Health Care and Social Assistance	35	21%	45	27%	35	21%	45	27%
Arts, Entertainment, and Recreation	6	14%	13	30%	7	16%	13	30%
Accommodation and Food Services	50	38%	28	21%	50	38%	27	21%
Other Services	21	20%	26	25%	26	25%	24	23%
Misreported	7	27%	7	27%	7	27%	7	27%
Total	1,659	27%	1,444	23%	1,842	29%	1,340	21%