State of Nevada
Department of Administration
Division of Internal Audits

Audit Report

Department of Motor Vehicles
Motor Carrier Division
Fuel Tax

Report No. 15-06
June 22, 2015
EXECUTIVE SUMMARY
Motor Carrier Division

Introduction ................................................................................................................. page 1

Objective: Can the Division Improve Its Administration of Fuel Taxes?  

Increase Emphasis on Fuel Tax Revenue ................................................................. page 6

Increasing emphasis on fuel tax revenue in the risk assessment used for selecting audits could increase audit adjustments by about $120,000 annually.

The division’s current audit selection process does not emphasis fuel tax revenue as a primary component when selecting fuel tax licensees to audit. The division indicated the goal is to audit 25 percent of all licensees each year to ensure each licensee is audited at least once every four years.

The division’s audits performed during 2012 through 2014 resulted in total audit adjustments of about $2.45 million. We estimate the division could have realized approximately $2.82 million in audit adjustments by placing more emphasis on fuel tax revenue. This equates to an increase of approximately $370,000 for the three years or about $120,000 per year.

Modify Fuel Supplier Tax Return Form ................................................................. page 7

Modifying the tax return form to include Liquefied Natural Gas (LNG) would increase transparency and allow tax examiners and auditors to easily verify the accuracy of taxable LNG sales and taxes due.

The current form does not include a separate column for LNG. LNG sales are included with kerosene/diesel sales. This makes it difficult for tax examiners and auditors to reconcile LNG sales and taxes to supporting documentation. All the other taxable fuels have separate columns to disclose each fuel type’s calculations and applicable tax rates.

Provide Clear Instructions for Converting Special Fuel ....................................... page 8

Providing clear instructions for converting special fuel would ensure licensees are consistent when reporting taxable gallons on tax returns.

The department’s instructions for converting special fuels from cubic feet to a liquid gallon equivalent are inconsistent when reporting gallons sold on tax returns. We visited two Compressed Natural Gas (CNG) sites and found they were using different conversion factors. Instructions on the department’s website direct licensees to multiply the number of taxable gallons pumped or sold by the conversion rate to calculate the number of converted taxable gallons. Since taxable gallons pumped or sold are already converted by the licensee, this results in a double conversion.
INTRODUCTION

At the request of the Department of Motor Vehicles (department), we conducted an audit of the department’s Motor Carrier Division (division). Our audit addressed the following four questions:

✓ What is the division’s role?
✓ What services must the division provide?
✓ Is the state the proper level of government to provide these services?
✓ If state government is the appropriate level of government, is the division carrying out its duties efficiently and effectively?

Our audit focused on improving the administration of fuel taxes.

Department’s Role and Public Purpose

The department was established in 1957 to administer laws and regulations for drivers and vehicles using public roads. The department is a multi-functional agency responsible for:

- Collecting and distributing highway fund revenues;
- Improving traffic safety through licensing and registration;
- Assisting the state in meeting federally mandated air quality standards;
- Ensuring the integrity and privacy of record information; and
- Protecting consumers and businesses against fraud and unfair business practices.

The department has eight divisions: Office of the Director, Administrative Services, Field Services, Central Services and Records, Compliance Enforcement, Motor Carrier, Management Services and Programs, and Motor Vehicle Information Technology. See Exhibit I.
Exhibit I

DMV Organizational Chart

Motor Carrier Division

The Motor Carrier Division is responsible for ensuring compliance with Nevada laws applicable to Motor Carrier customers. This includes administration of special fuel and motor fuel supplier programs to collect and distribute the total fuel tax revenue owed to Nevada. The division audits motor carriers, fuel users and businesses engaged in the sale or distribution of motor and other special fuels to ensure compliance with state and federal laws and regulations.

The division was legislatively approved for 52 positions for the fiscal year 2014. The division’s approved budget for fiscal years 2014-2015 was approximately $9.5 million. See Exhibit II for funding sources.
Proper Level of Government

The state is the proper level of government for ensuring compliance with Nevada laws applicable to motor carriers. The Motor Carrier Division is responsible for the collection and distribution of all motor & special fuel excise taxes.
Objective and Scope

Our audit focused on the following objective:

✓ Can the division improve its administration of fuel taxes?

We began audit work in January 2015. In the course of our audit, we interviewed division officials, analyzed reports from the division, reviewed Nevada Revised Statutes, and reconciled licensees' fuel tax returns. Additionally, we interviewed officials from NV Energy regarding special fuel¹ and visited special fuel producers and users. We concluded field work and testing in April 2015.

We performed our audit in accordance with the Standards for the Professional Practice of Internal Auditing.

The Division of Internal Audits expresses appreciation to the department's management and staff for their cooperation and assistance throughout the audit.

Contributors to this report included:

Vita Ozoude, CMA, CGMA, CPA, MBA
Executive Branch Audit Manager

Dennis Stoddard, MBA
Executive Branch Auditor

¹ Special fuel include: compressed natural gas and liquefied petroleum gas.
Department of Motor Vehicles
Response and Implementation Plan

We provided draft copies of this report to the department for review and comments. The department's comments have been considered in the preparation of this report and are included in Appendix A. In its response, the department accepted our recommendations. Appendix B includes a timetable to implement our recommendations.

NRS 353A.090 specifies within six months after the final report is issued to the Executive Branch Audit Committee, the Administrator of the Division of Internal Audits shall evaluate the steps the department has taken to implement the recommendations and shall determine whether the steps are achieving the desired results. The administrator shall report the six month follow-up results to the committee and department officials.

The following report contains our findings, conclusions, and recommendations.
Can the Division Improve Its Administration of Fuel Taxes?

The Department of Motor Vehicles Motor Carrier Division (division) can improve its administration of fuel taxes by increasing emphasis on fuel tax revenue\(^2\) in its risk assessment used for selecting fuel tax audits. We estimate this could increase annual audit adjustments\(^3\) by approximately $120,000 and decrease audit expense by approximately $2,000 with no adverse impact on audit coverage.

In addition, the division can improve its administration of fuel taxes by modifying the division’s electronic tax return filing application to identify Liquefied Natural Gas (LNG) sales on the “Fuel Supplier Tax Return” form. This would allow tax examiners\(^4\) and auditors to easily verify the accuracy of taxable LNG fuel sales and taxes due.

The division should also provide clear instructions to licensees regarding the conversion of special fuels to reportable gallons of fuel. This would ensure licensees are consistent when reporting taxable gallons.

Increase Emphasis on Fuel Tax Revenue

The division should increase emphasis on fuel tax revenue in its risk assessment used for selecting fuel tax audits. This would increase audit adjustments without adversely impacting audit expenses or coverage.

The division’s current audit selection process does not emphasize fuel tax revenue as a primary component when selecting fuel tax licensees to audit. The division indicated the goal is to audit 25 percent of all licensees each year. This is to ensure that each licensee is audited at least once every four years. We determined audit adjustments could be increased by increasing emphasis on fuel tax revenue when selecting audits in place of the current methodology.

Increased Audit Adjustments

Increased emphasis on fuel tax revenue could increase audit adjustments by about $120,000 annually. See Appendix D.

\(^2\) Fuel tax revenue is taxable gallons sold times the applicable tax rate.
\(^3\) Audit adjustments include assessments on underpaid taxes resulting in state revenue and refunds of overpaid taxes resulting in state expenditures.
\(^4\) Tax examiners review tax returns for clerical accuracy.
The division’s audits performed during 2012 through 2014 resulted in total audit adjustments of about $2.45 million. We estimate the division could have realized approximately $2.82 million in audit adjustments by placing more emphasis on fuel tax revenue. This equates to an increase of approximately $370,000 for the three years or about $120,000 per year.

**No Adverse Effect on Audit Expense**

Increasing emphasis on fuel tax revenue will have no adverse effect on audit expense. Audit expense may actually decrease by approximately $2,000. The decrease is a result of reduced audit hours. See Appendix E.

The division’s audits performed during 2012 through 2014 required 10,078 hours. Increasing emphasis on fuel tax revenue when selecting audits for the same period would have required 9,883 hours. This reflects a decrease of 195 hours for the three years or 65 hours annually. Decreasing audit hours by 65 per year equates to an estimated savings in audit expense of approximately $2,000 annually.

**No Adverse Effect on Audit Coverage**

Increasing emphasis on fuel tax revenue will have no effect on audit coverage. Audit coverage will remain approximately 33 percent. See Appendix F.

The division should increase emphasis on fuel tax revenue in its risk assessment used for selecting audits to enhance audit adjustments without adversely affecting audit expense or coverage.

**Modify Fuel Supplier Tax Return Form**

The division should modify the Fuel Supplier Tax Return form (tax return form) by adding a column to identify LNG sales. This increases transparency of LNG sales and would allow tax examiners and auditors to easily verify the accuracy of taxable LNG sales and taxes due.

The tax return form summarizes all taxable fuel sales and the associated taxes due based on applicable tax rates. The current form does not include a separate column for LNG. LNG sales are included with kerosene/diesel sales. This makes it difficult for tax examiners and auditors to reconcile LNG sales and taxes to supporting documentation.

All the other taxable fuels have separate columns to disclose each fuel type’s calculations and applicable tax rates. The division should identify LNG sales on the tax return form.
Provide Clear Instructions for Converting Special Fuels

The division should provide clear instructions to licensees regarding the conversion of special fuels to reportable gallons. This would ensure licensees are consistent when reporting taxable gallons sold on tax returns.

Compressed Natural Gas (CNG) is maintained in a gaseous form and measured in cubic feet; however, it must be converted to a liquid gallon equivalent for tax reporting purposes. The department’s instructions for converting special fuels from cubic feet to a liquid gallon equivalent are inconsistent when reporting gallons sold on tax returns. We visited two CNG sites and found they were using different conversion factors. Staff at these sites indicated they never received written instructions and usually call the department for guidance.

The department offers conversion instructions on its web page and various tax return forms; however, the instructions are inaccurate. The instructions direct licensees to multiply the number of taxable gallons pumped or sold by the conversion rate to calculate the number of converted taxable gallons. Taxable gallons pumped or sold are already converted by the licensee resulting in a double conversion.

Providing clear instructions for reporting special fuels would ensure consistent reporting among licensees, thereby ensuring appropriate taxes are being paid. The department should provide clear instructions to licensees regarding the conversion of special fuels to reportable gallons of fuel.

Recommendations

1. Increase emphasis on fuel tax revenue in the risk assessment used for selecting audits.

2. Modify the tax return form to include a column specifically dedicated to Liquefied Natural Gas.

3. Provide clear instructions to licensees regarding the conversion of special fuels to reportable gallons of fuel.
### Exhibit III

#### Estimated Benefits

<table>
<thead>
<tr>
<th>Recommendation</th>
<th>Annual Benefit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Increase Emphasis on Fuel Tax Revenue.</td>
<td>$\text{Increased Audit Adjustments}$ $\text{120,000}$</td>
</tr>
<tr>
<td></td>
<td>$\text{Decrease in Audit Expense}$ $\text{2,000}$</td>
</tr>
<tr>
<td></td>
<td>$\text{Total}$ $\text{122,000}$</td>
</tr>
</tbody>
</table>
Appendix A

Motor Carrier Division
Response and Implementation Plan

Steve Weinberger, Administrator
Department of Administration
Internal Audits Division, Room 302
200 East Musser Street
Carson City, NV 89701

June 9, 2015

Dear Mr. Weinberger,

Thank you for the opportunity to respond to your audit of the Department of Motor Vehicles (DMV) Motor Carrier Division (MCD). DMV appreciates the time and attention your staff devoted to the review of the MCD’s Fuel Tax reporting and distribution processes. Evaluating performance is critical to ensure the agency is maximizing its potential. The findings from this audit will allow us to evaluate our management practices and make adjustments to maximize the use of our resources, recover any unreported or misreported fuel tax revenue, and ensure all fuel types are clearly identified on the tax return. MCD has already taken legislative steps to correct some of the recommendations in this report. With the recent passage of AB32 during the 78th legislative session, MCD has already started working on a plan to implement the recommendations regarding alternative fuels.

Recommendation #1
Increase emphasis on fuel tax revenue in the risk assessment used for selecting audits.

Agency Response:
DMV concurs with the recommendation to increase the emphasis on risk based assessments. Prior to 2012, the DMV primarily focused on risk based assessments. However, a review of our active accounts revealed approximately 40% of the fuel suppliers had never been audited, while about 20% of our accounts were deemed high risk and audited concurrently. MCD revised its audit selection process to audit 25% of all supplier accounts annually to ensure all accounts were being audited at least once. The period under review by your staff includes three full years of auditing under this new selection process. Based on the results of this review, DMV concurs the audit of high risk accounts results in the most effective use of our audit resources. Time savings resulting from the new selection process will be used to cover audits of any new accounts, closing audits on accounts not previously scheduled, and referrals from the Fuel Industry Team. This recommendation will be implemented starting with the FY 2010/17 biennium budget with the Tier 1 highest priority audit cycle being completed in a three years by June 30, 2018.
Recommendation #2
Modify the tax return form to include a column specifically dedicated to Liquefied Natural Gas.

Agency Response:
DMV concurs with the recommendation to modify the tax return form and include a column specifically dedicated to Liquefied Natural Gas and has already started making the necessary programming changes to accommodate this recommendation. The Department is anticipating the required changes will be completed and in production for the July 2015 tax return filing period which are due to the Department on August 31, 2015.

Recommendation #3
Provide clear instructions to licensees regarding the conversion of special fuels to reportable gallons of fuel.

Agency Response:
DMV concurs with the recommendation regarding the conversion of special fuels to reportable gallons. The concern of a "double conversion" prompted DMV to request an internal audit of MCD's fuel program. During this 78th Legislative Session, the DMV submitted AB32 to standardize the reporting of alternative fuels and eliminate conversions after fuel is dispensed. AB32 was signed into law on May 20, 2015. As a result, all conversions of Liquefied Petroleum Gas (LPG aka propane), Compressed Natural Gas (CNG), and Liquefied Natural Gas (LNG) will occur when the fuel is dispensed at the pump and placed into the tank of a motor vehicle. Beginning July 1, 2015, all dispensed gallons will be reportable gallons and taxed on a gallon per gallon basis, eliminating the need for a conversion on the tax return. Instructions for reporting alternative fuels have been updated accordingly and will be posted to the DMV website by June 22, 2015.

To conclude, DMV appreciates the opportunity to respond to the audit report and recognizes the value of researching our processes along with the importance of the recommendations. The DMV and MCD accept the three audit findings for the Fuel tax program, and we look forward to implementing the recommended changes.

Sincerely,

Wayne Seidel
weidel@dmv.nv.gov

CC: Troy Dillard, DMV Director
    Rhonda Bavaro, DMV Deputy Director
    Dawn Lietz, MCD Deputy Administrator
Appendix B

Timetable for Implementing Audit Recommendations

In consultation with the department, the Division of Internal Audits categorized the three recommendations contained within this report into two separate implementation time frames (i.e., Category 1 – less than six months; Category 2 – more than six months). The department should begin taking steps to implement all recommendations as soon as possible. The department’s target completion dates are incorporated from Appendix A.

### Category 1: Recommendations with an anticipated implementation period of less than six months.

<table>
<thead>
<tr>
<th>Recommendations</th>
<th>Time Frame</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Modify the tax return form to include a column specifically dedicated to Liquefied Natural Gas. (page 8)</td>
<td>Aug 2015</td>
</tr>
<tr>
<td>3. Provide clear instructions to licensees regarding the conversion of special fuels to reportable gallons of fuel. (page 8)</td>
<td>Jun 2015</td>
</tr>
</tbody>
</table>

### Category 2: Recommendation with an anticipated implementation period exceeding six months.

<table>
<thead>
<tr>
<th>Recommendation</th>
<th>Time Frame</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Increase emphasis on fuel tax revenue in the risk assessment used for selecting audits. (page 8)</td>
<td>Jun 2018</td>
</tr>
</tbody>
</table>

The Division of Internal Audits shall evaluate the action taken by the department concerning report recommendations within six months from the issuance of this report. The Division of Internal Audits must report the results of its evaluation to the committee and the department.
### Appendix C

Audit Selection Using Fuel Tax Revenue

<table>
<thead>
<tr>
<th>Tier (1)</th>
<th>Licensees</th>
<th>Fuel Tax Revenue 2012-2014</th>
<th>Percent of Total</th>
<th>Number of Audits Based on Percent</th>
<th>Limited to Available Licensees</th>
<th>Audit Cycle in Years (2)</th>
<th>Agreed Upon Audits Per Year</th>
<th>Three Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tier 1</td>
<td>36</td>
<td>$ 976,394,233</td>
<td>95%</td>
<td>136</td>
<td>36</td>
<td>3</td>
<td>12</td>
<td>36</td>
</tr>
<tr>
<td>Tier 2</td>
<td>36</td>
<td>45,018,217</td>
<td>4%</td>
<td>6</td>
<td>6</td>
<td>4</td>
<td>9</td>
<td>27</td>
</tr>
<tr>
<td>Tier 3</td>
<td>36</td>
<td>5,711,808</td>
<td>1%</td>
<td>1</td>
<td>1</td>
<td>6</td>
<td>6</td>
<td>18</td>
</tr>
<tr>
<td>Tier 4</td>
<td>35</td>
<td>849,597</td>
<td>0%</td>
<td>0</td>
<td>0</td>
<td>8</td>
<td>4</td>
<td>12</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>143</strong></td>
<td><strong>$ 1,027,973,855</strong></td>
<td><strong>100%</strong></td>
<td><strong>143</strong></td>
<td><strong>43</strong></td>
<td><strong>31</strong></td>
<td><strong>93</strong></td>
<td></td>
</tr>
</tbody>
</table>

Table Notes:

(1) We divided licensees into four tiers according to their fuel tax revenue.

(2) Department agreed to audit Tier 1 licensees once every three years, Tier 2 once every four years, Tier 3 once every six years, and Tier 4 once every eight years.
## Appendix D

### Increased Audit Adjustments

<table>
<thead>
<tr>
<th>Tier</th>
<th>Actual Audits 2012-2014</th>
<th>Audit Adjustments 2012-2014</th>
<th>Adjustment per Audit</th>
<th>Audits Using Fuel Tax Revenue (1)</th>
<th>Adjustments Using Fuel Tax Revenue</th>
<th>Increase in Adjustments</th>
<th>Per Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tier 1</td>
<td>30</td>
<td>$2,096,930</td>
<td>$69,868</td>
<td>36</td>
<td>$2,516,316</td>
<td>$419,386</td>
<td>$139,795</td>
</tr>
<tr>
<td>Tier 2</td>
<td>28</td>
<td>184,875</td>
<td>$6,603</td>
<td>27</td>
<td>178,272</td>
<td>(6,603)</td>
<td>(2,201)</td>
</tr>
<tr>
<td>Tier 3</td>
<td>24</td>
<td>158,015</td>
<td>$6,584</td>
<td>18</td>
<td>118,511</td>
<td>(39,504)</td>
<td>(13,168)</td>
</tr>
<tr>
<td>Tier 4</td>
<td>24</td>
<td>14,500</td>
<td>$604</td>
<td>12</td>
<td>7,250</td>
<td>(7,250)</td>
<td>(2,417)</td>
</tr>
<tr>
<td>Total</td>
<td>106</td>
<td>$2,454,319</td>
<td>93</td>
<td>$2,820,349</td>
<td>$366,030</td>
<td>$122,010</td>
<td></td>
</tr>
</tbody>
</table>

Percent Increase in Adjustments 15%

**Table Note:**
(1) See Appendix C for audit selection

Estimated increase in audit adjustments as a result of increased emphasis on fuel tax revenue when selecting audits is $366,030 for the three years noted above or approximately $120,000 annually.
# Appendix E
## Effect on Audit Expense

### Decrease in Audit Hours

<table>
<thead>
<tr>
<th>Tier</th>
<th>Actual Audit Hours (2012-2014)</th>
<th>Audit Hours Per Year</th>
<th>Audits Performed (2012-2014)</th>
<th>Hours Per Audit</th>
<th>Audits Based on Fuel Tax Revenue</th>
<th>Audit Hours Based on Fuel Tax Revenue (2012-2014)</th>
<th>Audit Hours Per Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tier 1</td>
<td>4,806</td>
<td>1,602</td>
<td>30</td>
<td>160</td>
<td>36</td>
<td>5,768</td>
<td>1,923</td>
</tr>
<tr>
<td>Tier 2</td>
<td>2,185</td>
<td>728</td>
<td>28</td>
<td>78</td>
<td>27</td>
<td>2,107</td>
<td>702</td>
</tr>
<tr>
<td>Tier 3</td>
<td>1,862</td>
<td>621</td>
<td>24</td>
<td>78</td>
<td>18</td>
<td>1,397</td>
<td>466</td>
</tr>
<tr>
<td>Tier 4</td>
<td>1,225</td>
<td>408</td>
<td>24</td>
<td>51</td>
<td>12</td>
<td>613</td>
<td>204</td>
</tr>
<tr>
<td>Total</td>
<td>10,078</td>
<td>3,359</td>
<td>106</td>
<td>95</td>
<td>93</td>
<td>9,883</td>
<td>3,294</td>
</tr>
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</table>

Decrease in Hours Per Year (65)
Percentage Decrease -2%

### Reduction in Audit Expense

Fiscal Year 2014 Salaries and Benefits for Seven Auditors $457,439
Per Auditor (7) 65,348
Fiscal Year 2014 Hours 2,080
Salaries and Benefits Per Hour 31
Decrease in Hours Per Year (65)
Reduction in Audit Expense $ (2,041)
Appendix F

Effect on Audit Coverage

Based on Actual Audits Fiscal Years 2012 - 2014

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Tier 1</td>
<td>30</td>
<td>$334,693,762</td>
<td>$976,394,233</td>
<td>34%</td>
</tr>
<tr>
<td>Tier 2</td>
<td>28</td>
<td>$2,485,698</td>
<td>$45,018,217</td>
<td>6%</td>
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<tr>
<td>Tier 3</td>
<td>24</td>
<td>$2,072,224</td>
<td>$5,711,000</td>
<td>36%</td>
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<tr>
<td>Tier 4</td>
<td>24</td>
<td>$232,939</td>
<td>$849,597</td>
<td>27%</td>
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<tr>
<td>All Tiers</td>
<td>106</td>
<td>$339,844,542</td>
<td>$1,027,973,855</td>
<td>33%</td>
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</table>

Based on Audits Selected Using Fuel Tax Revenue Fiscal Years 2012 - 2014

<table>
<thead>
<tr>
<th>Tier</th>
<th>Audits Performed Based on Fuel Tax Revenue Fiscal Years 2012-2014 (1)</th>
<th>Estimated Fuel Tax Revenue Audited Licenses (2)</th>
<th>Actual Fuel Tax Revenue All Licensees 2012-2014</th>
<th>Coverage By Tier</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tier 1</td>
<td>36</td>
<td>$325,464,744</td>
<td>$976,394,233</td>
<td>33%</td>
</tr>
<tr>
<td>Tier 2</td>
<td>27</td>
<td>$1,225,775</td>
<td>$45,918,217</td>
<td>25%</td>
</tr>
<tr>
<td>Tier 3</td>
<td>18</td>
<td>$95,196</td>
<td>$5,711,000</td>
<td>11%</td>
</tr>
<tr>
<td>Tier 4</td>
<td>12</td>
<td>$97,097</td>
<td>$849,597</td>
<td>11%</td>
</tr>
<tr>
<td>All Tiers</td>
<td>93</td>
<td>$337,768,363</td>
<td>$1,027,973,855</td>
<td>33%</td>
</tr>
</tbody>
</table>

Percent Change in Coverage -0.61%  (B minus A divided by A)

Table Notes
(1) See Appendix C for Audit Selection
(2) Estimated Fuel Tax Revenue of Audited Licensees:

<table>
<thead>
<tr>
<th>Tier</th>
<th>Total Licensees in Tier</th>
<th>Annual Fuel Tax Revenue by Tier</th>
<th>Average Fuel Tax Revenue Per License</th>
<th>Audits Based on Fuel Tax Revenue 2012-2014</th>
<th>(2) Estimated Fuel Tax Revenue Audited Licenses 2012-2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tier 1</td>
<td>36</td>
<td>$325,464,744</td>
<td>$9,040,687</td>
<td>36</td>
<td>$325,464,744</td>
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<td>Tier 2</td>
<td>36</td>
<td>$15,006,072</td>
<td>$415,835</td>
<td>27</td>
<td>$11,254,554</td>
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<tr>
<td>Tier 3</td>
<td>36</td>
<td>$1,903,936</td>
<td>$52,887</td>
<td>18</td>
<td>$951,968</td>
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<tr>
<td>Tier 4</td>
<td>35</td>
<td>$293,399</td>
<td>$8,091</td>
<td>12</td>
<td>$97,097</td>
</tr>
<tr>
<td>Total</td>
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<td></td>
<td>93</td>
<td>$337,768,363</td>
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