T1 Estimates – SAT - 2006

Taxi and Limousine Service (TL)

NAICS : 4853**

by
Javier Oyarzun
BSMD

Statistics Canada
2007-12-12

1. Introduction

1.1 Use of administrative data

Over the last few years, Statistics Canada (STC) has been accentuating the use of administrative data in its survey programs. Administrative data can be used for various purposes: creation and updating of sample frames, direct tabulation or analysis (when administrative data are used instead of a survey), estimation (e.g., administrative data can be used as auxiliary variables in a regression model), evaluation (survey data are compared with administrative data) and direct replacement of survey data.

There are several sources of administrative data. Good examples include import/export files, registers of vital statistics such as births and deaths, income tax and Employment Insurance files, and administrative records of educational, health care and justice institutions.

One of main benefits of using administrative data consists in reducing the burden for survey respondents. That is why they are used in the unincorporated business estimates program, more commonly referred to as the T1 program.

1.2 Definition of an unincorporated business

Every Canadian who earns income on which tax must be paid to the government is required to complete an income tax return (a T1 form) at the end of the year in which the income was earned. If professional, business, commission, rental, farming or fishing income is reported on the T1 form for a given year, the individual is considered an unincorporated business. If a business has employees and has to make salary deductions, or if a business has to collect goods and services tax (GST) because it makes more than $30 000 per year, it must have a Business Number (BN) issued by the Canada Revenue Agency (CRA). Otherwise, the business is uniquely identified only by the individual's social insurance number (SIN).

1.3 Information provided by the CRA

Each year, STC receives two major files from the CRA. One of them, the Assessed Record File (ARF), contains information about all individuals who reported an amount other than zero for at least one of the six types of income listed in section 1.2. The main variables in the file are gross income and net income for the six income sources. In 2006, there were just over 3.6 million unincorporated businesses in Canada. The other file, known as the E-File, is a subset of the ARF. It contains the information for all unincorporated businesses that submitted their data to the CRA electronically. About 50 variables are available in the file. In 2006, about 56% of respondents reported their data electronically.

1.4 The T1 estimates program

1.4.1 Estimates for the UES

The T1 estimates program has two components. One component is related to the Unified Enterprise Survey (UES). For this component, the aim of the T1 estimates program is to provide estimates of totals for about 30 variables in a number of different domains for about 40 surveys. The UES is based on several principles. The UES uses common generic processing systems and methods and an integrated questionnaire with harmonized variables and concepts, and it is supported by the Business Register (BR), a central database created and maintained at STC. To be included in the BR, a T1 must meet one of the following conditions: make salary deductions, or have a GST account. In 2006, just over 725 000 T1s satisfied one or both of the conditions. Units that are included in one or more of the 40 surveys are identified, and a SIN is associated with each one. Units for which there is no SIN are excluded from the target population. In general, we manage to find a SIN for about 95% of the units. The estimates produced for this component are based on the BR and hence do not provide a complete picture of all T1s in Canada.

1.4.2 Satellite estimates

The second component is referred to as satellite estimates. They are produced for three surveys: Taxi and Limousine Services Industry, Couriers and Local Messengers Industry, and Real Estate Rental and Leasing and Property Management. A large proportion of the T1s for these industries have neither employees nor GST accounts and therefore are not included in the BR. As a result, the estimates produced by the UES do not take these units into account even though they make up a significant part of each industry's total revenue. To remedy this problem, we use the ARF (see section 1.3) to define the target population and not the BR. Then, using the E-File (electronic taxfilers), we create statistical models to estimate the proportion for which information is unavailable (paper taxfilers). The resulting estimates are known as "satellite estimates". Since 2005, satellite estimates have also been generated for all NAICS codes. Those estimates are used by Industry Accounts Division (IAD), Service Industries Division and Transportation Division.

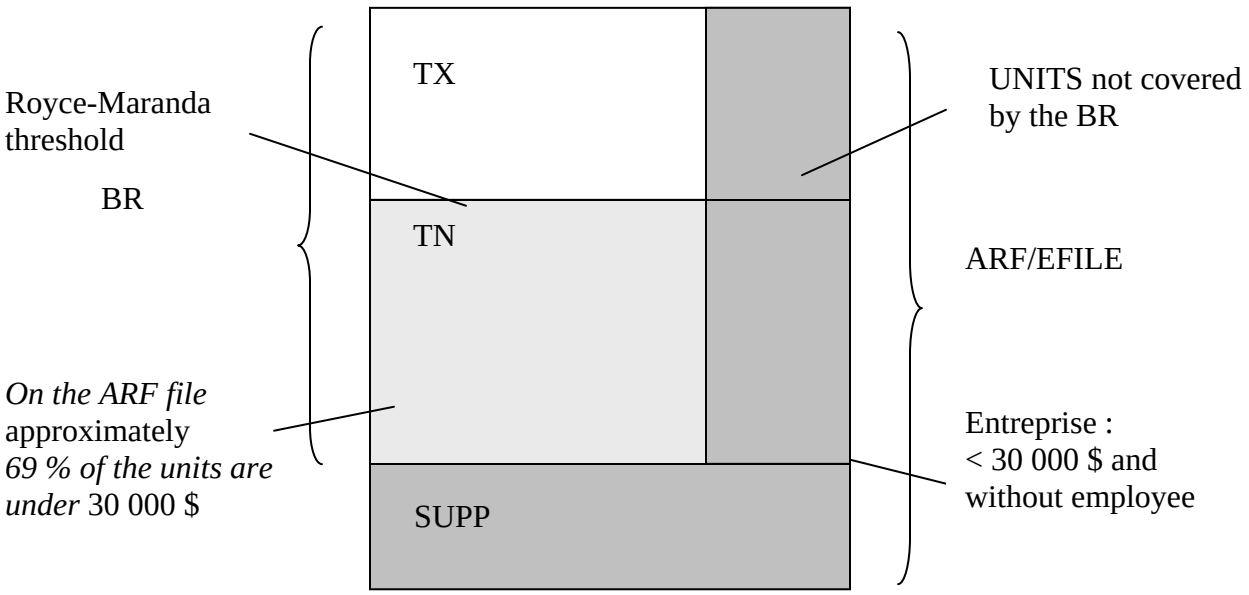
1.4.3 Comparability of UES estimates and satellite estimates

For a given NAICS code, the estimates produced for the UES and the satellite estimates are never comparable. The main reason is that the target population is defined completely differently in the two estimation systems. In general, we expect that satellite estimates will be higher than UES estimates. Yet, because the estimation methods are different and because the ARF and the BR can have different NAICS codes for the same unit, it is possible that for certain variables estimated for small domains, the satellite estimates will be lower than the UES estimates.

1.4.4. BR's undercoverage for T1's

The business register (BR) is a structured list of businesses that produce goods and services in Canada. The list is used by statistical programs to determine the in-scope population, to select samples, support collection activities, monitor respondent burden and support/perform business demographic analysis. The BR undercovers the T1 population, because it contains only enterprises that have at least one employee or/and that have at least $30 000 in GST sales. In other words, the BR is missing the units that have no employees and a GST sales of under $30 000.

Figure 1.4.4. : T1 coverage portions (the dark grey is the portion not covered by the BR)



2. Processing the ARF and the E-File

2.1 Imputing NAICS codes

An important variable in the ARF is the NAICS code, i.e., the industry code for the T1 business as reported by the taxfiler. When STC receives the ARF, about 30% of the NAICS codes are missing or incorrect (the majority of them are coded 000000). Since estimates are required for all NAICS6 x PROVINCE combinations, a valid NAICS code is needed for each unit to avoid underestimation. If the code is missing or incorrect, it will be imputed. The imputation process consists of two steps. First, an attempt is made to find a valid NAICS code (at least two digits) with information from other sources, and then the third, fourth, fifth and sixth digits are imputed probabilistically if necessary. The process is described below.

(a) E-File

It is often the case that an individual has more than one unincorporated business in more than one industry. If so, the individual may file as many returns as he or she has businesses. Each one will appear as a separate entry in the E-File, and a valid NAICS code will generally be associated with each return. When that occurs, the NAICS code in the ARF is 000000. In that case, the ARF's NAICS code is imputed with the NAICS code of the tax return with the highest total gross income. At this point, the imputed NAICS code may have two, three, four, five or six digits. Just over 50% of the missing NAICS codes are imputed in this manner.

(b) Previous years' ARFs

When a valid NAICS code cannot be found in the E-File, the ARF for the previous year is used. If no valid NAICS code is found, the ARF from two years earlier is used. This method results in the imputation of nearly 2% of the missing NAICS codes (two, three, four, five or six digits).

(c) BR

Step 3 is to use the BR. With a SIN-BN concordance file generated by Tax Data Division (TDD), a BN can be associated with a number of units in the ARF. With the BN, the ARF can be matched with the BR to obtain a NAICS code for a number of units. About 7% of the ARF's units are imputed with a NAICS code from the BR.

(d) Primary activity

Indirectly, the type of income reported in the ARF may provide a good indication of the business's industry. For example, more than 94% of T1s in the ARF whose main source of income is rent have a NAICS6 code of 531111. It is therefore reasonable to assume that 94% of the units in the ARF that have a missing NAICS6 and have reported rental income as their primary activity have a NAICS6 code of 531111. The imputation method used involves assigning a random number between 0.0000 and 100.0000 to the units in the ARF whose main source of income is rent and whose NAICS code is unknown. We also generate a cumulative frequency table (see below) showing the distribution of NAICS codes for units that reported rent as their main source of income.

Table 2.1: Distribution of units whose main source of income is rent

NAICS	Frequency	Percentage	Cumulative frequency	Cumulative percentage
110000	404	0.047	404	0.047
…	…	…	…	…
530000	4	0.0005	21 536	2.5188
531000	7	0.0008	21 543	2.5196
531100	13	0.0015	21 556	2.5211
531110	4	0.0005	21 560	2.5216
531111	804 880	94.1359	826 440	96.6575
…	…	…	…	…
913130	3	0.0004	855 019	100.000

For example, if a random number between 2.5188 and 2.5196 is chosen for a given unit whose NAICS code has to be imputed, the imputed NAICS code will be 531000. If the random number is between 2.5216 and 96.6575, the imputed NAICS code will be 531111. Thus it is easy to see that the distribution of the imputed NAICS codes will be the same as that of the non-imputed NAICS codes.

The process is repeated for the other five types of income (farming, fishing, commission, business, professional).

Imputation results

Table 2.1.2.: Results of steps a, b, c and d (cases where the NAICS code was missing or invalid in the ARF)

Method	Frequency	Percent
E-File	535 636	52.52 %
ARF 2005	21 161	2.07 %
ARF 2004	4 620	0,45 %
BR	45 260	4.44 %
Primary act.	413 140	40.51 %
TOTAL	1 019 817	100 %

(e) NAICS3 to NAICS6

At this stage, all records have at least a valid two-digit NAICS code. We now have to make sure that the third, fourth, fifth and sixth digits are present and valid; if not, they will be imputed.

We start with the third digit. We proceed as in step d; that is, we assign a random number to all records with a missing third digit. We also generate a cumulative frequency table showing the distribution of the NAICS3 for each NAICS2. This ensures that the imputed NAICS3s will have the same distribution as the non-imputed NAICS3s.

The operation is repeated for the NAICS4s, NAICS5s and NAICS6s.

It is important to note that information about the imputation results is retained so that we can always find out whether a NAICS code was imputed, what source was used, and which digits were imputed.

Imputation results

Table 2.1.3.: Results of step e (cases where digits 3, 4, 5 or 6 are missing following steps a, b, c and d)

Digits imputed	Cases where a NAICS2 was initially invalid in the ARF	Cases where a NAICS2 was initially missing or invalid in the ARF
Digits 3, 4, 5 and 6 were imputed	143 435	67 839
Digits 4, 5 and 6 were imputed	258 500	171 651
Digits 5 and 6 were imputed	91 029	38 543
Digit 6 was imputed	115 635	58 256
TOTAL	608 599	336 289

Note: The records in the last four columns of Table 2.2a are also in the last column of Table 2.2b above.

In 2006, there were 3 685 191 records in the ARF. For 1 050 204 of those records (28.5%), the entire NAICS code was imputed; for 143 435 records (3.9%), only the third to sixth digits were imputed; for 258 500 records (7.0 %), only the fourth to sixth digits were imputed; for 91 029 records (2.5%), only the fifth and sixth digits were imputed; and for 115 635 records (3.1%), only the sixth digit was imputed. In all, at least one digit of the NAICS code was imputed for 1 658 803records (45%).

2.2 Identifying partnerships

A partnership exists when two or more individuals are partners in the same unincorporated business. For tax purposes, each partner must report the partnership figures and not the figures for his or her share of the partnership. For example, if a couple owns a dwelling that brings in $5 000 a year in rental income, each partner must report $5 000 in gross income on his or her tax return. Each partner's share of the business is reflected only in his or her net income. To avoid overestimating the revenue and expenditures of unincorporated businesses, it is important to accurately identify such partnerships. However, not all of them can be identified with the information available in the CRA's files. A simple method was used to detect them. First, the NAICS code, region and total gross income variables were compared; if two or more individuals reported the same values for all three variables, they were deemed to be members of the same partnership. Similarly, if two or more persons reported the same values for the NAICS code, region and gross income from primary activity (a primary activity – farming, fishing, rental, business, commission or professional – is identified for each NAICS code), it is deemed to be a partnership.

To avoid detecting false partnerships, we consider only those records with a gross income of more than $10 000. Below that threshold, there is a high risk of finding partnerships that are not really partnerships.

The partnership identification process is currently under review. A better method that uses more information is expected to be introduced within a few months.

2.3 Detecting outliers

Outliers are values that are erroneous or inconsistent with other data. A good example of an outlier is $999 999 999, which occurs in about 50 records in the "total gross income" field in the ARF. Outliers are excluded from the estimates and are not imputed. There are various methods of detecting them. In the case of the satellite estimates, a value is deemed to be an outlier if it is greater than $5 000 000.

A more robust outlier detection system is in development. Studies will be carried out to identify the best methods for use in subsequent years.

3. Estimates

Estimates are produced for about 60 variables (for a list of estimated variables, see Appendix 1). Variables beginning with the letter L are available directly in E-File. Variables beginning with C or D are not available directly in E-File but are a combination of variables beginning with L.

The estimates for the variables beginning with L were derived with statistical models. The models are constructed on the basis of electronic taxfilers (for whom all variables are available) and then applied to paper taxfilers. The models were constructed at the NAICS6 level. That means that the parameters of the various models were derived for every possible NAICS6 grouping (NAICS6 codes beginning with 31, 32, 33 and 91 were modelled at the NAICS2 level because there were too few records for a number of NAICS6 codes).

No model was built for NAICS6 codes with fewer than three electronic taxfilers. For those NAICS6s, it was possible to derive only variables L8299 and L9946 directly with the ARF.

Two different models were used in the estimation process: simple linear regression estimation, and ratio estimation. The details are provided below.

(a) Variables L8299 and L9946

The following model was selected for this variable:

$$y_i = \beta_o + \beta_1 x_i + \varepsilon_i$$

where β_0, β_1 and ε_i are the usual regression model parameters and x_i is the "total gross income" variable for L8299 (for L9946, x_i is the "total net income" variable) which is available for all units in the ARF. We want to estimate

$$Y = \sum_{i \in U} y_i$$

using the predictive approach.

Let $\hat{Y}$ be an estimator of *Y*. Thus we have

$$\hat{Y} = \sum_{i \in s} y_i + \sum_{i \in U-s} \hat{y}_i$$

with $\hat{y}_i = \hat{\beta}_o + \hat{\beta}_1 x_i$. An estimator of the variance of $\hat{Y}$ under the linear regression model is derived as follows:

$$V\left(\hat{Y}\right) = \frac{(N-n)}{f}\hat{\sigma}^2\left[1 + \frac{\left(\bar{x}_s - \bar{x}_U\right)^2}{(1-f)\sum_{i \in s}\left(x_i - \bar{x}_s\right)^2 / n}\right]$$

where

$$\hat{\sigma}^2 = \sum_{i \in s} (y_i - \hat{y}_i)^2 / (n-2)$$

and

$$f = n/N \, .$$

(b) Other variables beginning with L

A ratio model was preferred for these variables. In mathematical form, the model can be written as follows:

$$y_i = \beta_1 x_i + \varepsilon_i$$

where β_1 and ε_i are the usual ratio model parameters and x_i We want to estimate

$$Y = \sum_{i \in U} y_i$$

using the predictive approach.

Let $\hat{Y}$ be an estimator of Y. Thus we have

$$\hat{Y} = \sum_{i \in s} y_i + \sum_{i \in U-s} \hat{y}_i$$

with

$$\hat{y}_i = \hat{\beta}_1 x_i \, .$$

An estimator of the variance of $\hat{Y}$ under the ratio model is derived as follows:

$$V(\hat{Y}) = N^2 \hat{\sigma}^2 \left(\frac{\bar{x}_u}{\bar{x}_s} \right)^2 \frac{1-f}{n} \sum_{i \in s} (y_i - \hat{y}_i)^2 / (n-1)$$

where

$$\hat{\sigma}^2 = \sum_{i \in s} (y_i - \hat{y}_i)^2 / (n-2) \, .$$

Another way of obtaining $\hat{Y}$ is the following equation:

$$\hat{Y} = \sum_{i \in U} x_i \frac{\sum_{i \in s} y_i}{\sum_{i \in s} x_i}$$

(c) Variables beginning with C or D

Variables beginning with C or D are simply derived using variables beginning with L (see Appendix 2).

4. Résults

In this section we'll present the results obtained using the satellite estimates for the Taxi and Limousine Service survey (TL: 4853**) :

4.1. Number of T1 units

Year	Number of units
2006	38 943
2005	37 090
2004	36 778
2003	36 206
2002	34 128

4.2. NAICS imputation

Year	Number of units (without imputation)	Number of units (with imputation)	Imputation E-FILE	Imputation Historical ARF	Imputation BR	Imputation Activity
2006	27 791 (71,36 %)	38 943	4 436 (39,78 %)	161 (1,44 %)	739 (6,63 %)	5 816 (52,15 %)
2005	25 945 (69,95%)	37 090	4 112 (36,90 %)	109 (0,98 %)	1276 (11,45 %)	5 648 (50,68 %)
2004	24 944 (67,82 %)	36 778	3 765 (31,82 %)	1515 (12,80 %)	852 (7,20 %)	5 702 (48.18 %)
2003	26 539 (73,30 %)	36 206	2 428 (25,12 %)	2 207 (22,83 %)	445 (4,60 %)	4 587 (47,45 %)
2002	24 802 (72,67 %)	34 128	2 022 (21,68 %)	2 567 (27,52 %)	241 (2,58%)	4 496 (48,21 %)

4.3. Proportion of E-FILER

Year	E-FILER	P-FILER	Number of units
2006	17 819 (45,76 %)	21 124 (54,24 %)	38 943
2005	16 007 (43,16 %)	21 083 (56,84 %)	37 090
2004	14 347 (39,01 %)	22 431 (60,99 %)	36 778
2003	13 160 (36,35 %)	23 046 (63,65 %)	36 206
2002	10 992 (32,21 %)	23 136 (67,79 %)	34 128

4.4. Proportion of partnerships

Year	Within a partnership	Not in a partnership	Number of units
2006	10 304 (26,46%)	28 639 (73,54%)	38 943
2005	9 771 (26,34%)	27 319 (73,66%)	37 090
2004	9 643 (26,22%)	27 135 (73,78%)	36 778
2003	9 486 (26,20%)	26 720 (73,80%)	36 206
2002	8 932 (26,17%)	25 196 (73,83%)	34 128

4.5. Outliers

Year	Number of units	Outliers	Number of units (ARF)
2006	38 943	157 (0,40 %)	39 100
2005	37 090	87 (0,23 %)	37 177
2004	36 778	101 (0,27 %)	36 879
2003	36 206	448 (1,22 %)	36 654
2002	34 128	364 (1,06 %)	34 492

4.6. Results for revenues and expenses

Year	Number of units	C2098 Revenues	C4699 Expenses
2006	38 943	1 133 495 182	913 439 773
2005	37 090	1 096 044 003	909 012 259
2004	36 778	1 073 743 058	873 263 411
2003	36 206	1 004 423 362	818 978 343
2002	34 128	939 595 636	748 597 435

4.7. BR's undercoverage

4.7.1. UES and SAT estimates

Year	Number of units (ARF)	Number of units (BR-SCF)	Différence of units	Proportion of undercovered units
2006	39 100	12 624	26 476	67,71%
2005	37 177	12 422	24 755	66,59%
2004	36 879	11 480	25 399	68,87%
2003	36 654	10 264	26 390	72,00%
2002	34 492	NA	NA	NA

Year	C2098 Revenues BR-UES	C2098 Revenues SAT	Différence of revenues	Proportion of undercovered revenues
2006	547 624 417	1 133 495 182	585 870 765	51,69%
2005	475 837 113	1 096 044 003	620 206 890	56,59%
2004	386 410 306	1 073 743 058	687 332 752	64,01%
2003	552 301 419	1 004 423 362	452 121 943	45,01%
2002	NA	939 595 636	NA	NA

4.7.2. Units under 30 000$ (BR's undercoverage)

Year	Units reporting a revenue below 30 000 $	Units reporting a revenue above 30 000 $	Number of units
2006	21 766 (55,89 %)	17 177 (44,11 %)	38 943
2005	21 686 (58,47 %)	15 404 (41,53 %)	37 090
2004	22 301 (60,64 %)	14 477 (39,36 %)	36 778
2003	22 186 (61,28 %)	14 020 (38,72 %)	36 206
2002	21 640 (63,41 %)	12 488 (36,59 %)	34 128

Appendix 1 :
List of estimated variables.

Nom de la variable	Définition
L4007	Closing Inventories, farm
L4008	Opening Inventories, farm
L8000	Net Sales
L8141	Real Estate Rental Income (transferred to L8000)
L8230	Other Income
L8290	Reserves deducted last year
L8299	Total revenue
L8300	Opening inventory
L8320	Purchases
L8340	Direct wages
L8360	Sub-contracts
L8450	Other costs
L8500	Closing inventory
L8518	Cost of goods sold
L8519	Gross Profit
L8521	Advertising
L8523	Meals and entertainment
L8590	Bad Debts expense
L8690	Insurance
L8710	Interest
L8760	Bus. Tax, Fees, Licenses etc.
L8810	Office expenses
L8811	Supplies
L8860	Legal, accounting and other professional fees
L8871	Management and administration fees
L8910	Rent
L8960	Maintenance and repairs
L8963	Boats Repairs
L9060	Salaries, wages and benefits
L9062	Crew shares
L9136	Gear
L9137	Nets and Traps
L9138	Bait, ice salt
L9180	Property taxes
L9200	Travel
L9220	Telephone and utilities
L9224	Fuel costs
L9270	Other expenses
L9275	Delivery, freight and express
L9281	Motor vehicle expenses
L9368	Total business expenses
L9369	Net income (loss) before adjustments
L9923	Land addition
L9924	Land disposition
L9925	Details of equipment addition
L9926	Details of equipment disposition
L9927	Details of building addition
L9928	Details of building disposition
L9931	Total business liability
L9932	Drawing

L9933	Capital contribution
L9935	Allowance on eligible capital property
L9936	Capital cost allowance
L9943	Other amounts deducted from share
L9945	Business – use of home expenses
L9946	Net income/loss
L9947	Recaptured CCA
L9948	Terminal loss
L9949	Total personal portion of expenses
L9950	Filer's share amount
C3040S	L8340 + L9060 = total salaries, wages and benefits
C4520	L9935 + L9936 = depreciation and amortization
C4599	L8299 - L9946 - L8710 = total operating expenses
C4699	L8299 - L9946 = total expenses
D9857	L9946 + L8710 Operating Profit
D9858	L8340 + L9060 + L9935 + L9936 + L9946 + L8710 = value added
D9859	L8299 - (L8340 + L9060 + L9935 + L9936 + L9946 + 8710)=intermediate inputs
D9876	L8710= Non-operating expenses (interest)
DV_FU	L9220+L9224=total fuel and utilities expenses

Appendix 2:
Mappings given by Transportation Division.

Variable	Mapping
C2077	L8230+L8141 + L9926 + L9928
C2080	L8000+L8290+L8230+L8141 + L9926 + L9928
C2098	L8000+L8290+L8230+L8141 + L9926 + L9928
C2299	L8000+L8290
C3041	L8340+L9060+L9062
C3088	L8360
C3399	L8810 + L8811 + L9220 + L9136 +L9137 + L9138 + (L8300-L8500) + (L9925***0.5**) + L9945 +(L8320***.40**)
C4066	L9224
C4069	(L9281***.65**)
C4101S	L8810 + L8811 + L9220 + L9136 +L9137 + L9138 + (L8300-L8500)+ (L9925***0.5**) + L9945 +(L8320***.40**) + L9224
C4115	L8910 + (L9281***.20**)
C4140S	L8910 + (L9281***.20**)
C4178	L8960 + L8963 + (L9281***0.15**)+ L9927
C4220S	L8960 + L8963 + (L9281***0.15**)+ L9927
C4070	L9275
C4370S	L9200 + L9275 + L8360 + L8690 + L8521 + L8860 + L8523 + L8871 + (L8320***.20**)
C4410	L8760 + L9180
C4520	L9935 + L9936 + (L9925***0.5**)
C4569	L9270 + L8590 + L9943 + L9945 + L8450 + L9923 + L9924 +(L8320***.40**)
D9875	L9270 + L8590 + L9943 + L9945 + L8450 + L9923 + L9924 + (L8320***.40**)
C4599	(L8340+L9060+L9062)+(L9281***.65**) + (L8810 + L8811 + L9220 + L9136 +L9137 + L9138 + (L8300-L8500)+ (L9925***0.5**) + L9945 + (L8320***.40**) + L9224)+ (L8910 + (L9281***.20**)) + (L8960 + L8963 + (L9281***0.15**)) + L9927 + (L9200 + L9275 + L8360 + L8690 + L8521 + L8860 + L8523 + L8871 + (L8320***.20**)) + (L8760 + L9180) + (L9935 + L9936 + (L9925***0.5**)) + (L9270 + L8590 + L9943 + L9945 + L8450 + L9923 + L9924 +(L8320***.40**))
C4630	L8710
D9876	L8710
C4699	(L8340+L9060+L9062)+(L9281***.65**) + (L8810 + L8811 + L9220 + L9136 +L9137 + L9138 + (L8300-L8500) + (L9925***0.5**) + L9945 + (L8320***.40**) + L9224)+(L8910 + (L9281***.20**)) + (L8960 + L8963 + (L9281***0.15**)+ L9927) + (L9200 + L9275 + L8360 + L8690 + L8521 + L8860 + L8523 + L8871 + (L8320***.20**)) + (L8760 + L9180) + (L9935 + L9936 + (L9925***0.5**)) + (L9270 + L8590 + L9943 + L9945 + L8450+ L9923 + L9924 +(L8320***.40**)) + (L8710);
D9802	(L8000+L8290+L8230+L8141 + L9926 + L9928) - ((L8340+L9060+L9062)+(L9281***.65**) + (L8810 + L8811 + L9220 + L9136 +L9137 + L9138 + (L8300-L8500)+ (L9925***0.5**) + L9945 + (L8320***.40**) + L9224)+ (L8910 + (L9281***.20**)) + (L8960 + L8963 + (L9281***0.15**)+ L9927) + (L9200 + L9275 + L8360 + L8690 + L8521 + L8860 + L8523 + L8871 + (L8320***.20**)) + (L8760 + L9180) + (L9935 + L9936 + (L9925***0.5**)) + (L9270 + L8590 + L9943 + L9945 + L8450 + L9923 + L9924 +(L8320***.40**)))