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## 29 C.F.R. § 779.253

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### What is included in computing the total annual inflow volume.

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The goods which the establishment purchases or receives for resale that move or have moved across State lines must “amount in total annual volume to \$250,000 or more.” It will be noted that taxes are not excluded in measuring this annual dollar volume. Thus, the total cost to the enterprise of such goods will be included in calculating the \$250,000. This will include all taxes and other charges which the enterprise must pay for such goods. Generally, all charges will be included in the invoice of the goods. But whether included in the invoice or not, the total amount which the enterprise is required to pay for such goods, including charges for transportation, insurance, delivery, storage and any other will be included in computing the \$250,000. The dollar volume of the goods purchased or received by the enterprise is the “annual” volume. The method of calculating the annual dollar volume is explained in § 779.266.

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